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ANNUAL REPORT

OF THE MUNICIPAL OFFICERS

Town of Winterport, Maine
The Bacon Tree
1860

1982 - 1983

Bring this Report with you at Town Meeting

One Hundred and Twentieth

ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

WINTERPORT, MAINE

TOGETHER WITH WARRANT FOR TOWN MEETING

March 15, 1983

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INCORPORATED MARCH 12, 1860

Printed By
J. A. Black Co.
Belfast, Maine

THE BACON TREE
1860

TOWN OF
WINTERPORT
WINTERPORT, MAINE 04496

SELECTM
ASSESSO
TOWN MANAG
TOWN CLE

To the Citizens of the Town of Winterport:

It is again my duty and pleasure to submit to you this report for the year ending December 31, 1982. It has been another active year for the Town, as this book will indicate.

The Selectmen and Budget Committee have presented a budget to you that falls below last year's request. There are, however, large decisions to be made at the Town Meeting. The Town must consider if it wishes to join other communities in a regional solid waste facility. Since we know that our landfill will not last indefinitely, now is the time to plan our next move. I hope that your questions on this issue will be asked of the Selectmen or myself.

As many of you know, Harland Perkins, our road foreman for several years, retired last spring. I would like to express the Town's gratitude to him for his service to Winterport. On a more personal note, I would like to thank him for his help and advice over the past year. I can now say that I have a true appreciation of the difficulty of his job. I do feel blessed, however, to have such an experienced and capable plowing and sanding crew. Thanks to you guys, too.

I hope to see an excellent turn-out for the election on March 14, and for Town Meeting the following evening. As always, if there is some service we can provide to you, please do not hesitate to contact the office.

Respectfully submitted,

Richard A. Erb
Town Manager

MUNICIPAL OFFICERS

Selectmen, Overseers of the Poor

Roger F. Newey, Chairman	Term expires 1984
Elizabeth C. Gause	Term expires 1983
Lledrew S. Hackett, Sr.	Term expires 1984
Leroy T. Nelson	Term expires 1983
Thomas A. Skratt	Term expires 1985

Assessors

Ardane R. Whittier, Chairman	Term expires 1984
Ira M. Bates	Term expires 1985
Roger S. Parker	Term expires 1983
Town Manager	Richard A. Erb
Town Clerk	Cheryl M. Rancourt
Administrative Assistant	Coral P. Higgins
Fire Chief	Creighton L. Parker
Fire Warden	Leroy T. Nelson
Fire Inspector	Forrest Smith
Tree Warden	Creighton L. Parker
Plumbing Inspector	Alton Stubbs
Sealer of Weights & Measures	Evander Harriman
CEP Director	Creighton L. Parker
Registrar of Voters	Cheryl M. Rancourt
Welfare Director	Richard A. Erb
Road Commissioner	Richard A. Erb
Town Attorney	Kevin M. Cuddy
Code Enforcement Officer	Richard A. Erb
Constables	Forrest Rockwell, Chief George Mele
Animal Control Officer	Bridgett D. Murphy

Planning Board

Carrie Martin, Chairman	Term expires 1983
Gordon Wildes	Term expires 1985
John Rancourt, Sr.	Term expires 1984
Joan Beard	Term expires 1987
Vaughn D. Thibodeau	Term expires 1985
Alfred E. Tripp	Term expires 1986
Priscilla Platt	Term expires 1986

Recreation Board

Phyllis Adams, Chairman	Term expires 1984
Peter Frech	Term expires 1984
Tracy Gran	Term expires 1984
Michael Bordick	Term expires 1983
John Fraser	Term expires 1985
Geno Nardi	Term expires 1983
Vacancy	Term expires 1985

Budget Committee

Leslie Schneider, Chairman	Term expires 1984
Robert Adams	Term expires 1983
Earl Beard	Term expires 1985
Robert Smith	Term expires 1985
Charles Rancourt	Term expires 1983
Glen Curtis	Term expires 1983
Mary Wright	Term expires 1985
Dennis Mahoney	Term expires 1983

Winterport Sewerage District
Winterport Water District
Board of Trustees

Donald W. Weston, Chairman	Term expires 1985
Forrest Nelson	Term expires 1987
John Logan	Term expires 1983
Kenneth C. Nealley, Clerk	Term expires 1986
Donald O. Nelson	Term expires 1983

School Administrative District No. 22
Directors

John Logan	Term expires 1984
John Pickering	Term expires 1983
Judith Cuddy	Term expires 1985
Audrey Diamond	Term expires 1983

Representative to the Legislature

Nathaniel J. Crowley, Sr.

Home Address:	Cape Jellison Stockton Springs, Maine 04981
Telephone:	567-3629
Capitol Address:	House of Representatives State House Augusta, Maine 04333
Telephone:	289-2866

State Senator

Sen. Jerome A. Emerson

Home Address:	Box 431 Corinna, Maine 04928
Telephone:	278-2232
Capitol Address:	Senate of Maine State House Augusta, Maine 04333
Telephone:	289-3601
Toll Free Number Jan. - June	1-800-452-4601

SELECTMEN'S REPORT

GENERAL GOVERNMENT

Town Officers

Receipts

Appropriation — Selectmen	$ 2,000.00	
Assessors	3,000.00	
Total		$ 5,000.00

Expenditures

Salaries — Selectmen	$ 2,000.00	
Assessors	3,000.00	
Total		$ 5,000.00

Administration

Receipts

Appropriation	$ 40,761.00	
Permits — Plumbing	588.00	
Weapons	115.00	
Interest - Cost - Liens - Deeds	16,665.51	
Interest current taxes	2,537.32	
Automobile registrations	1,367.00	
Town Clerk fees	1,132.25	
CETA Reimbursement	306.00	
Energy Rebate — Treasurer State	381.31	
Bad Check Charge	1.00	
Bank error	10.00	
Total		$ 63,864.39

Expenditures

Salaries	$ 30,782.08
Expenses — Manager	2,529.22
Selectmen-Assessors	60.00
Printing	1,559.00
MMA Dues	1,101.60
Auditing	1,589.95
Elections	600.00
Legal Fees	621.00
Supplies & Postage	3,776.95
Office Equipment	784.81
Town Clerk	236.34
Janitor	520.00

Plumbing Inspector	$ 538.99	
Advertising - Bonds — Insurance	741.41	
Lien Recordings	870.00	
Lien Discharges	895.00	
Deed Recordings	56.00	
Phone	956.50	
Electricity	562.69	
Water & Sewer	122.80	
Heat	2,970.10	
Sludge Control	1,000.00	
Miscellaneous — Office Repairs	399.74	
Checks & Bad Check Charges	23.38	
Interest — Lien charges	12.09	
Administration Charges	81.48	
Total		$ 53,391.13
Balance		$ 10,473.26

Social Security

Receipts

Appropriation	$ 2,700.00	
Total		$ 2,700.00

Expenditures

Maine State Retirement System	$ 2,815.31	
Total		$ 2,815.31
Overdraft		$ 115.31

Unemployment Compensation

Receipts

Appropriation	$ 1,000.00	
Treasurer, State of Maine	759.89	
Total		$ 1,759.89

Expenditures

Bureau of Employment Security	$ 1,119.62	
Total		$ 1,119.62
Balance		$ 640.27

Workmen's Compensation Insurance

Receipts

Appropriation	$ 3,000.00	
D.W. Mahoney	36.00	
Total		$ 3,036.00

Expenditures

Kemper Group Insurance	$ 923.00	
The Clark Agency	923.00	
D.W. Mahoney	986.00	
Aetna Casualty & Surety Co.	948.00	
The Clark Agency	83.00	
Total		$ 3,863.00
Overdraft		$ 827.00

Planning Board

Receipts

Appropriation	$ 750.00	
Plisca & Day	90.00	
Total		$ 840.00

Expenditures

Doris Speyer	$ 92.91	
Penobscot Valley Regional Planning Commission	450.83	
Maine Townsman	30.00	
Speedy Words	80.25	
Carrie Martin	6.09	
Total		$ 660.08
Balance		$ 179.92

PROTECTION

POLICE DEPARTMENT

Receipts

Appropriation	$ 9,495.00	
Surplus	2,000.00	
Total		$ 11,495.00

Expenditures

School Patrol	$ 800.00	
Constables	4,335.12	
Mileage	2,159.98	
Supplies	2,959.87	
Telephone	130.23	
Insurance	515.00	
Advertising	74.20	
Miscellaneous	70.00	
Total		$ 11,044.40

Balance		$ 450.60

FIRE DEPARTMENT REGULAR ACCOUNT

Receipts

Appropriation	$ 14,100.00	
Volunteer Ambulance Service	486.41	
Thomas Skratt	100.00	
Town of Frankfort	800.00	
Inez Moody	35.00	
Total		$ 15,521.41

Expenditures

Salaries — Warden, Chief	$ 586.70	
Labor	2,550.65	
Repairs & Supplies	3,083.93	
Gas, Oil, Antifreeze	1,253.94	
Phone	1,230.69	
Electricity & Fuel	3,133.06	
Water & Sewer	86.00	
Advertising — Insurance	3,083.50	
Miscellaneous	48.96	
Total		$ 15,057.43
Balance		$ 463.98

FIRE EQUIPMENT ACCOUNT

Receipts

Appropriation	$ 1,000.00	
Rivertown Play School	24.05	
Total		$ 1,024.05

Expenditures

Maine Line Fire Equipment, Inc.	$ 876.63	
Carter Feed & Farm Supply Co.	74.37	
Total		$ 951.00
Balance		$ 73.05

FIRE CAPITAL RESERVE

Receipts

Carried Balance	$ 2,500.35	
Appropriation	2,500.00	
Total		$ 5,000.35

STREET LIGHTS

Receipts

Appropriation	$ 9,000.00	
Total		$ 9,000.00

Expenditures

Central Maine Power Co.	$ 8,972.03	
Bangor Hydro Electric Co.	45.29	
Total		$ 9,017.32
Overdraft		$ 17.32

CIVIL EMERGENCY PREPAREDNESS

Receipts

Carried Balance	$ 250.00	
Total		$ 250.00

HYDRANT RENTAL

Receipts

Appropriation	$ 10,339.20	
Total		$ 10,339.20

Expenditures

Winterport Water District	$ 10,339.20	
Total		$ 10,339.20

ANIMAL SHELTER

Receipts

Carried Balance	$ 13.75	
License Fees	168.00	
Total		$ 181.75

Expenditures

Searsport Veterinary Hospital	$ 15.00	
Corrine Fitzjurls	29.00	
City of Bangor	152.00	
Claude F. Clements Animal Shelter	12.00	
Total		$ 208.00
Overdraft		$ 26.25

DUTCH ELM SHADE TREE PLANTING

Receipts

Carried Balance	$ 280.78
Appropriation	5,000.00

Total		$ 5,280.78

Expenditures

Bernard Ginn	$ 42.00	
Snow — Payroll	23.78	
Spragues Nursery	1,375.00	
Crimson King Tree Service	3,255.00	
Total		$ 4,695.78
Balance		$ 585.00

COASTAL ZONE MANAGEMENT PROJECT

Receipts

Carried Balance	$ 197.40	
Treasurer, State of Maine	4,000.00	
Total		$ 4,197.40

Expenditures

Tucker, Anthony, R.L. Day, Inc.	$ 6.50	
Moser & Mailloux	3,500.00	
Treasurer, State of Maine	690.90	
Total		$ 4,197.40

HEALTH & SANITATION

WINTERPORT LANDFILL

Receipts

Appropriation	$ 20,000.00	
Town of Frankfort	7,611.60	
Total		$ 27,611.60

Expenditures

Attendant	$ 2,418.00	
Labor	204.51	
Extra Dozer Work	889.00	
Extra Gravel	1,745.00	
Poison	54.50	
Contract Work	14,560.00	
Miscellaneous Supplies	2,963.83	
Total		$ 22,834.84
Balance		$ 4,776.76

HEALTH COUNCIL

Receipts

Appropriation	$ 250.00	
Kenneth Caswell	10.00	
Total		$ 260.00

Expenditures

Eleanor Condon	$ 42.64	
Audrey Diamond	60.00	
Sears Roebuck Co.	111.80	
Total		$ 214.44
Balance		$ 45.66

KNO-WAL-LIN COMMUNITY HEALTH SERVICES

Receipts

Appropriation	$ 1,400.00	
Total		$ 1,400.00

Expenditures

Kno-Wal-Lin Comm. Health Serv.	$ 1,400.00	
Total		$ 1,400.00

SOCIAL SERVICES FOR ELDERLY

Receipts

Appropriation	$ 3,169.00	
Total		$ 3,169.00

Expenditures

Central Senior Citizens	$ 729.00	
Eastern Task Force	1,590.00	
WCCSA	850.00	
Total		$ 3,169.00

ROAD MAINTENANCE

SNOW REMOVAL, SANDING & EQUIPMENT

Receipts

Excise Taxes	$ 69,000.00	
Appropriation	11,000.00	
Vaughn Thibodeau	250.00	
Robinson-Kenney	8.00	
Treasurer, State of Maine	5,014.00	
Transfer from Road Reconstruction	4,400.00	
Total		$ 89,672.00

Expenditures

Labor	$ 14,757.00	
Trucks	40,479.54	
Sandpile-Loader	3,918.11	
Salt & Sand	20,157.77	
Plowing - Town Office, Fire Station and Library	1,147.96	
Snow Fence	781.17	
Advertising - Insurance	208.42	
Fuel - Stockpile	194.80	
Foreman Mileage	909.09	
Plow Parts	2,189.43	
Sander Parts	811.30	
Plow Repairs	766.79	
Sander Repairs	933.90	
New Sanders	9,330.00	
Total		$ 96,585.28
Overdraft		$ 6,913.28

TOWN ROAD RECONSTRUCTION PROGRAM

Receipts

Appropriation	$ 3,000.00	
Surplus	15,000.00	
Treasurer, State of Maine	20,487.50	
Total		$ 38,487.50

Expenditures

Lane Construction Corp.	$ 2,850.00	
Maine Rental & Supply	1,422.50	
Labor	7,460.06	
George S. Adams Corp.	1,620.00	
George P. Perkins	815.77	
Marjorie Dunham	162.00	
Maine D.O.T.	13,602.02	
Transfer to Snow & Ice Acct.	4,400.00	
Total		$ 32,332.35
Balance		$ 6,155.15

STATE AID ROADS CONSTRUCTION

Receipts

Carried Balance	$ 7,686.00	
Total		$ 7,686.00

Expenditures

Treasurer, State of Maine	$ 5,196.00	
Total		$ 5,196.00
Balance		$ 2,490.00

TOWN ROAD MAINTENANCE

Receipts

Federal Revenue Sharing	$ 34,931.52	
Appropriation	4,068.48	
Treasurer, State of Maine	470.78	
Lewis Littlefield III	166.25	
Alston Kervin	166.25	
George S. Adams Corp.	61.80	
George P. Perkins	15.00	
Mark Harriman	166.25	
Robert S. Higgins	33.25	
Charles Pluard	166.25	
Total		$ 40,245.83

Expenditures

Washouts, Grading - Labor	$ 2,245.18	
Equipment	4,996.70	
Material	785.57	
Patching — Labor	1,095.87	
Equipment	3,132.51	
Material	4,049.01	
Ditching — Culverts - Labor	91.74	
Equipment	2,679.01	
Material	894.18	
Grading	7,237.50	
Signs	127.72	
Dust Control — Labor	302.82	
Equipment	338.73	
Calcium Chloride	4,734.40	
Bush Cutting	214.90	
Street Sweeping — Labor	944.38	
Equipment	386.88	
Supplies	56.62	
Foreman Mileage	1,043.37	
Total		$ 35,357.09
Balance		$ 4,888.74

CHARITIES

CHARITIES

Receipts

Appropriation	$ 6,000.00	
Case No. 1	40.00	
Case No. 2	55.00	
Total		$ 6,095.00

Expenditures

Food	$ 1,998.63	
Fuel	2,435.88	
Lights	771.41	
Rent	120.00	
Supplies	17.50	
Clothing	100.78	
Medication	46.72	
Total		$ 5,490.92
Balance		$ 604.08

RECREATION

RIVERSIDE RIDERS SNOWMOBILE CLUB

Receipts

Carried Balance	$ 1,001.35	
Treasurer, State of Maine	942.00	
Total		$ 1,943.35

Expenditures

Riverside Riders	$ 188.03	
Bangor Metals Co., Inc.	213.60	
N.H. Bragg & Sons	41.35	
Bobs Hardware	51.16	
Taylor Rental Center	105.00	
Snow & Nealley Co.	107.84	
Gerrity Building Center	55.20	
H.D. Smith & Sons, Inc.	600.00	
Winterport Exxon	65.83	
James Ginn	225.00	
Maine Rental & Supply Co., Inc.	250.00	
Total		$ 1,903.01
Balance		$ 40.34

ABBOTT PARK & SKATING AREA

Receipts

Carried Balance	$ 825.15	
Treasurer, State of Maine	66.00	
Total		$ 891.15

RECREATION BOARD

Receipts

Carried Balance	$ 110.18	
Appropriation	4,300.00	
Total		$ 4,410.18

Expenditures

Supplies	$ 1,043.50	
Insurance	231.70	
Advertising	112.35	
Repairs — Mower	124.84	
Recreation Director	2,000.00	
Summer Bus	298.50	
Total		$ 3,810.89
Balance		$ 599.29

COMMUNITY PARK EXPANSION PROJECT

Receipts

Appropriation	$ 6,211.00	
Winterport Lions Club	10,000.00	
Wilcox Manufacturing Co.	1,000.00	
Charles Rancourt	250.00	
George P. Perkins	45.00	
H.E. Sargent, Inc.	4,605.00	
Maine Rental & Supply Co.	2,239.00	
Treasurer, State of Maine	17,266.07	
Alan Baldwin	3,080.00	
Accounts Receivable from Treasurer, State of Maine	5,753.94	
Total		$ 50,450.01

Expenditures

Wilcox Manufacturing Co.	$ 1,207.00
Steve Clisham Const.	58.50
Hardwick Fence Co.	534.76
C.J. Clewley Co.	5,404.08

Kennebec Rental	$ 209.50	
R.B. Dunning Co.	170.08	
W.H. Shurtleff Co.	30.53	
Lane Construction	217.72	
Frank Currier	1,800.00	
Sterns Lumber Co.	14,394.98	
Gerrity Building Center	4,481.02	
A.C. Woodman & Son Const.	200.00	
H.E. Sargent, Inc.	5,257.83	
M.E. O'Brien & Sons, Inc.	48.53	
Winterport Agway	292.69	
Charles Rancourt & Son	500.00	
Wickes Lumber Co.	197.46	
Central Maine Power Co.	730.67	
Coles Express	92.91	
Richard Martin	10.75	
Winterport Hardware	139.08	
Gilman Electrical Supply	2,674.05	
Trojan Playground Equipment	605.00	
George P. Perkins	225.00	
Lester Mayhew	4.00	
James H. Foley, Jr.	140.00	
Superior Fence Co.	735.00	
Nepsco Inc.	383.45	
Alan Baldwin	3,080.00	
Maine Rental & Supply Co.	2,229.00	
Bernard M. Simpson Jr.	475.42	
Total		$ 46,529.01
Balance		$ 3,921.00

UNCLASSIFIED

HUNTING, FISHING, DOG LICENSES

Receipts

Town Clerk	$ 9,867.75	
Total		$ 9,867.75

Expenditures

Dept. Inland Fisheries & Wildlife	$ 9,516.25	
Comm. of Agriculture	351.50	
Total		$ 9,867.75

CUSHING CEMETERY

Receipts

William Scott	$ 158.00	
Bernard Parker	158.00	
Bangor Savings Bank	104.00	
Total		$ 420.00

Expenditures

R.B. Higgins	$ 70.00	
Winterport Water District	90.00	
Forrest Smith	35.00	
McMillan Monuments	150.00	
Leon Rancourt	75.00	
Total		$ 420.00

TOWN CEMETERIES

Receipts

Appropriation	$ 700.00	
Carried Balance	300.00	
Total		$ 1,000.00

Expenditures

Samuel Butler, Jr.	$ 900.00	
Winterport Agway	23.95	
Total		$ 923.95
Balance		$ 76.05

OAK HILL CEMETERY ASSOCIATION

Receipts

Appropriation	$ 1,000.00	
Total		$ 1,000.00

Expenditures

Oak Hill Cemetery Association	$ 1,000.00	
Total		$ 1,000.00

WINTERPORT FREE LIBRARY

Receipts

Appropriation	$ 6,000.00	
Treasurer, State of Maine	468.00	
Total		$ 6,468.00

Expenditures

Winterport Free Library	$ 6,468.00	

Total		$ 6,468.00

MEMORIAL DAY

Receipts

Appropriation	$ 250.00	
Total		$ 250.00

Expenditures

American Legion	$ 250.00	
Total		$ 250.00

TOWN CLOCK

Receipts

Appropriation	$ 100.00	
Total		$ 100.00

Expenditures

David Platt	$ 100.00	
Total		$ 100.00

SILAS LANE TRUST FUND

Receipts

Bangor Savings Bank	$ 50.00	
Total		$ 50.00

Expenditures

Whittier's Flower Shop	$ 50.00	
Total		$ 50.00

McKENNY TRUST FUND

Receipts

McKenney Trust Fund Interest	$ 2,380.83	
Accounts Receivable	300.00	
Total		$ 2,680.83

Expenditures

Case No. 1	$ 650.00	
Case No. 2	255.00	
Case No. 3	300.00	
Bangor Savings Bank	1,475.83	
Total		$ 2,680.83

JOHN THOMPSON TRUST FUND

Receipts

Bangor Savings Bank	$ 144.72	

Total		$ 144.72
Expenditures		
Winterport Free Library	$ 144.72	
Total		$ 144.72

EMILY HALL TRUST FUND

Receipts		
Bangor Savings Bank	$ 136.84	
Total		$ 136.84
Expenditures		
United Methodist Church	$ 136.84	
Total		$ 136.84

P.R. DOWNS TRUST FUND

Receipts		
Bangor Savings Bank	$ 40.56	
Total		$ 40.56
Expenditures		
Oak Hill Cemetery Association	$ 40.56	
Total		$ 40.56

LEO TRUE TRUST FUND

Receipts		
Bangor Savings Bank	$ 63.40	
Total		$ 63.40
Expenditures		
Oak Hill Cemetery Association	$ 63.40	
Total		$ 63.40

GOVERNMENT LANDS

Receipts		
Robert Kingsbury	$ 200.00	
Accts. Receivable — General Fund	600.00	
Accts. Receivable — Bangor Sav. Bank	225.71	
Total		$ 1,025.71
Expenditures		
James W. Sewall Co.	$ 25.71	
Prentiss & Carlise Co., Inc.	1,000.00	
Total		$ 1,025.71

AIRPORT ACCOUNT

Receipts

Winterport Dragway	$ 2,328.30	
Total		$ 2,328.30

Expenditures

Johnathan Symonds	$ 81.84	
Bangor Savings Bank	2,246.46	
Total		$ 2,328.30

SECRETARY OF STATE

Receipts

Re-Registration Fees	$ 29,842.50	
Total		$ 29,842.50

Expenditures

Secretary of State	$ 29,842.50	
Total		$ 29,842.50

VETERANS EXEMPT REIMBURSEMENT

Receipts

Treasurer, State of Maine	$ 640.20	
Total		$ 640.20

1981 TAXES

Receipts

1981 Taxes Collected	$ 55,947.12	
Total		$ 55,947.12

Expenditures

1981 Tax Refunds	$ 218.83	
Total		$ 218.83
Balance		$ 55,728.29

TREE GROWTH REFUND

Receipts

Treasurer, State of Maine	$ 178.59	
Total		$ 178.59

INVENTORY TAX REIMBURSEMENT

Receipts

Treasurer, State of Maine	$ 2,722.44	
Total		$ 2,722.44

1979 TAXES

Receipts

1979 Taxes Collected	$ 4,287.84	
Total		$ 4,287.84

EXCISE TAXES

Receipts

Excise Taxes Collected	$ 73,172.79	
Total		$ 73,172.79

Expenditures

Snow Removal, Sanding & Equip.	$ 69,000.00	
Excise Tax Refunds	82.33	
Total		$ 69,082.33
Balance		$ 4,090.46

1982 TAXES

Receipts

1982 Taxes Collected	$432,665.14	
1982 Prepayment — Rancourt	41.73	
Total		$432,706.87

Expenditures

1982 Refunds	$ 135.08	
Administration Adjustment Int.	.55	
Total		$ 135.63
Balance		$432,571.24

1980 TAXES

Receipts

1980 Taxes Collected	$ 29,326.63	
Total		$ 29,326.63

1978 Taxes

Receipts

1978 Taxes Collected	$ 26.32	
Total		$ 26.32

MERRILL INVESTMENT ACCOUNT

Receipts

Investment Savings	$ 10,000.00	
Merrill Bank Rental	1,200.00	
Total		$ 11,200.00

Expenditures

Merrill Investment Savings	$ 11,200.00	
Total		$ 11,200.00

FEDERAL REVENUE SHARING

Receipts

U.S. Treasurer	$ 26,755.00	
Total		$ 26,755.00

Expenditures

Federal Revenue Sharing Savings Account	$ 26,755.00	
Total		$ 26,755.00

STATE REVENUE SHARING

Receipts

Treasurer, State of Maine	$ 39,568.31	
Total		$ 39,568.31

TAX ANTICIPATION LOAN

Receipts

Merrill Trust Company	$125,000.00	
Interest C of D's	3,932.88	
Total		$128,932.88

Expenditures

Merrill Trust Company	$135,208.33	
Total		$135,208.33
Cost of T.A.P. Note		$ 6,275.45

EDUCATION ASSESSMENT

Receipts

Assessment	$347,945.58	
Total		$347,945.58

Expenditures

S.A.D. No. 22	$347,945.58	
Total		$347,945.58

COUNTY TAXES

Receipts

Assessment	$ 36,838.10	
Total		$ 36,838.10

Expenditures

Treasurer, Waldo County	$ 36,838.10	
Total		$ 36,838.10

1982 Municipal Tax Assessment Warrant

State of Maine Municipality: Winterport County: Waldo

To: Richard A. Erb, Tax Collector, Winterport

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down of said list as payable by him.

ASSESSMENTS

1.	County Tax	36,838.10	
2.	Forest District Tax	- 0 -	
3.	Municipal Appropriation	172,093.68	
4.	Educational Appropriations	347,945.58	
5.	Overlay (Not to Exceed 5% of Net Assessment)	6,596.05	
6.	Total Assessment		563,473.41

Allowable Deductions

7.	State Municipal Revenue Shar.	36,506.26	
8.	Other Revenue	- 0 -	
9.	Total Deductions		36,506.26
	Net Assessment for Commitment		526,967.15

You are to pay Richard A. Erb, the Treasurer of your Municipality or to his successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before December 31, A.D. 1982.

In case of the neglect of any person to pay the sum required by said list until after November 2, A.D. 1982; you will add interest to so much thereof as remains unpaid at the rate of 18% percent per annum, commencing November 3, A.D. 1982 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a Legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this July 8, A.D., 1982.

ASSESSORS OF WINTERPORT

Ardane R. Whittier
Roger S. Parker
Ira M. Bates

REPORT OF THE TOWN CLERK

To the Citizens of Winterport:

VITAL RECORDS:

Vital statistics occurring within and out of town

Marriages	25
Births	45
Deaths	24

DOGS:

Dog licenses issued

Male	40
Neutered male	18
Female	9
Spayed female	60
Kennels	3

Reminder to dog owners: Due on January 1st are dog taxes for the current year. All dogs six months old and older must be licensed. Owners must show current rabies certificate at time of licensing. Fees are $6.50 for male or female dogs; $3.00 for neutered male or spayed female dogs. Certificate must be shown stating that the animal is incapable of reproducing young.

HUNTING & FISHING

Resident and non-resident hunting and fishing licenses may be obtained from the Town Clerk's office Monday through Friday.

Sometimes it becomes necessary for a person to prove residency in order to obtain a resident hunting or fishing license. The Town Clerk may require such person to complete a statement of domicile.

The following applications for complimentary licenses are available at the Town Clerk's office:

a) Residents 70 years of age and older
b) Disabled War Veterans
c) Paraplegics

ELECTIONS

Town Elections	March 15, 1982
Primary Election	June 8, 1982
General Election	November 2, 1982

Respectfully submitted,

Cheryl M. Rancourt
Town Clerk

REPORT OF THE PLANNING BOARD

The Winterport Planning Board has met regularly in 1982. The first order of business was preparation of the Planning Board Ordinance, which was passed by the voters at the annual Town Meeting in March. This restructured the Board to allow for seven voting members. It also set the Board's rules and responsibilities to the Town.

In accordance with this article and at the request of the Selectmen, the Planning Board has begun work on a comprehensive plan, to be presented for voter approval at a future Town Meeting. This document, if accepted, will serve as an inventory of the Town's resources and hopefully will be a guide to Winterport should it continue to grow as it has in the past ten years. Members of the Board and other interested citizens are preparing reports for the document in areas such as agriculture, commercial development, Town services, land use and protection of the environment. The plan will continue to be worked on in 1983 and it is hoped that the public will participate in the discussions. According to schedule, it is anticipated that copies of the report will be available prior to the 1984 Town Meeting.

The Planning Board continues to review subdivision applications, although the explosion of several years ago has subsided for now. Anyone interested in attending Board meetings to provide input on the comprehensive plan or to bring business before the Board should contact the Town Office regarding meeting times.

The Winterport Planning Board

Members:

Caroline Martin
Gordon Wildes
John Rancourt, Sr.
Vaughn Thibodeau
Alfred Tripp
Joan Beard
Priscilla Platt

WINTERPORT HEALTH COUNCIL REPORT

President	Kathy White
Vice President	Jackie Watson
Secretary	Maria Smith
Treasurer	Marilyn Doe

The Winterport Health Council is a group of women who volunteer their time in helping the town support a Public Health Program.

We held eight (8) Baby and Immunization Clinics this year. If you would like more information contact Eleanor Condon.

We also have sickroom equipment available on loan to any Resident of Winterport, all we ask is that they be returned when you finish with them, so that someone else may use them. Included in these items are Wheelchairs, Walkers, Vaporizers, Commodes, Crutches and Hospital Beds, Weights.

This year we purchased Canadian Crutches, elevated toilet seat, and over the bed table. The sickroom equipment is kept at the Town Office and may be obtained on weekdays, from 9 A.M. to 5 P.M. and on weekends by contacting Kathy White or any other member of the Health Council. We also have two Blood Pressure Cuffs and Stethoscopes available for people trained in their use. A Bird Respirator was donated to the Council this year and is available to any resident in need of it by contacting Marilyn Doe who can instruct one on its use.

We would like to extend our thanks to Dr. Wagner and Janice Curtis, R.N., Public Health Nurse for helping us again this year.

We would also like to thank the United Methodist Church for allowing us to hold our clinics in their Vestry.

Respectfully submitted,

Kathy White,
President
Winterport Health Council

REPORT OF THE FIRE DEPARTMENT

To the Citizens of Winterport:

This year of 1982 was a very busy year for the Fire Department. The number of fires this year was (52) a decrease of (22) over last years (74). There were more chimney fires reported than in the past. In order to reduce the number of chimney fires, people will have to clean and repair their chimneys more often.

As in the past we held training classes on all of the equipment, the men volunteered many hours working on the equipment and attending training classes.

As in the past we hope we have served the Town well and we will strive to improve our services this year.

Anybody wishing to join the Fire Department is more than welcome. We meet the first Sunday night of each month.

Fire Report for 1982:

Structure	8
Chimney	19
Grass	7
Flooded Oil Burners	1
Miscellaneous	7
Dump	1
Vehicle	5
Woods	1
Mutual Aid	3
Total Fires:	52
Total Man Hours:	873

Respectfully submitted,

Creighton L. Parker
Fire Chief

WINTERPORT VOLUNTEER AMBULANCE SERVICE

To the Citizens of Winterport:

We wish to report in our eleventh year of operation we answered some 98 calls and some 304 man hours were donated answering calls.

We have five EMTs and eleven licensed ambulance attendants and our drivers. We also have one R.N. and two CPR instructors.

If anyone is interested in becoming a licensed ambulance attendant and/or a driver, or joining our service, you may contact anyone on the Ambulance Committee listed below.

We would like to bring to your attention that the service is self-supporting and no tax dollars are raised for its operation. The only way we can continue is through your purchase of subscriptions and paying such bills as may be rendered for non-subscription services.

A subscription covers only Emergency Calls. A subscription costs ten dollars ($10.00) and may be purchased from Emily Braley, Secretary, Winterport Volunteer Ambulance Service or from the Town Office or from any member of the Ambulance Service.

We are proud of our Ambulance Service and hope that through your support you will show us that you are proud of it, also.

Receipts

Beginning Balance January 1, 1982	$ 612.72
Town of Frankfort	400.00
Interest, Penobscot Savings Bank	14.24
Received for Services Rendered	1,783.00
Sale of Subscriptions	1,180.00
Donations	90.00
Total	$4,079.96

Expenditures

Insurance	$ 751.00
Gas & Oil	469.65
Miscellaneous Expenses	211.70
Supplies	319.35
Total	$1,751.70

Glenda J. Doyon
Stanley Bowden
Robert Smith

Respectfully submitted,
Thomas A. Doe, Chairman
Emily M. Braley, Sec./Treas.

REPORT OF THE RECREATION BOARD

To the Citizens of Winterport:

Greetings from the members of the Recreation Board. This past year has been a busy one for us and also exciting.

Our offered sports programs for children included basketball, floor hockey, a children's Easter program, rollerskating trips, a senior citizen's supper and the July 4th parade and festivities. All were very well attended and enjoyed by all.

Sponsored programs included slimnastics, ballet and tap lessons for children and a vegetarian cooking class.

The summer youth program, under the direction of Brian LaFlamme, went very well. Children of all ages were able to find something of interest within the program. Special thanks go to the Winterport Extension group for providing and scheduling bus transportation for any child who needed a ride.

The highlight of the year was the arrival of the Maine Air National Guard's 262nd Engineering Batallion, Company B. in June to expand the park. Unfortunately, weather was not in our favor during their scheduled stay so all was not completed within the time frame allotted. However, they did return on several weekends and were extremely helpful. We certainly appreciated all their efforts and thank them very much. Even though the Federal Park grant we received has a three year completion time, we feel a lot was accomplished in six months.

A special thanks is also due to the Winterport Lions Club whose members have put (and they continue to do so) innumerable hours in keeping with the Community Center building. In return for their meeting use of the building, they have agreed to maintain it and schedule the use of the building for other organizations.

Future plans of the recreation board include more activities for the senior citizens, a jump-a-thon event and a youth soccer program to begin in the fall.

Mentioned in a recreation newsletter, distributed in local stores recently, was the fact that successful programs require a lot of behind-the-scenes work. While we work hard as members of the board, we know that all of the above-mentioned items would not have been accomplished without the help of many, many town citizens.

To list everyone individually would take pages, but if you were

a volunteer coach in our sports programs, an Easter helper, a July 4th parade or event organizer, a roller skating helper, a "summer-mother" or a park volunteer such as an architect, surveyor, grader, wood-cutter, planner, typist, carpenter, plumber, electrician, painter, welder or whatever, we wholeheartedly thank you. You know who you are; we do too and we can't thank you enough.

This past year, we saw a lot of community spirit and cooperation in good times and difficult times, and it gives us much pleasure and pride to be part of such a community. Let's hope it continues.

Thank you,

The Recreation Board

P.S. We gladly welcome any of your suggestions, comments or ideas on new programs. Come and see us.

Members:

Phyllis Adams
Michael Bordick
John Fraser
Peter Frech
Tracy Gran
Donald Hincks
Geno Nardi

RIVERSIDE RIDERS SNOWMOBILE CLUB

To the Town of Winterport:

We would like to thank the Town for their help for construction and maintenance of trails. As many as 10 bridges have been built on trails for convenience of snowmobilers, cross-country skiers, and snow-shoers.

Thanks again to the land owners who allow us to use their property. Should any problems arise, please feel free to contact us.

Our meetings are held at the clubhouse the first and third Wednesdays of each month.

Thank you all very much.

Respectfully submitted,

Ida M. Rancourt
Public Relations

REPORT OF THE WINTERPORT WATER DISTRICT

No major problems have been experienced during the past year. However, the Trustees became more concerned about the condition of the water system and what would be required to update it to present day reliability standards for assurance of plenty of safe water for consumption and fire fighting requirements.

The Trustees engaged Anderson-Nichols-Ames, an engineering firm from Bangor, to make a study of the water system and come up with recommendations for (1) adequate storage facilities, (2) water main extension and repair or replacement, and (3) replacement of the present tar-paper pump shelter with a permanent shelter large enough to house an additional pump.

The study confirmed that the old standpipe, erected in 1896, is in very bad condition and must be replaced with a new and larger one. It also showed that some of the old mains need cleaning to increase flows and others need to be replaced with larger sizes.

If the recommendations of the study are carried out it would quite likely improve the fire insurance rating for the town and result in reduced fire insurance costs for everyone.

We have applied to the Farmers Home Administration for a grant and loan to allow us to proceed with the recommended improvements. If the application is approved we should be able to start on the work this coming year.

Mr. Charles Rancourt assumed the position of Superintendent in August.

Donald W. Weston, Chairman
Board of Trustees

REPORT OF THE WINTERPORT SEWERAGE DISTRICT

1982 saw the completion of the interceptor sewer and outfall to the Penobscot River. All old sewer lines formerly going to the river are now intercepted by the new main so that only one entrance conveys the sewage well out into the river. Final cost of Contract 1 was $308,756.41.

The District has obtained a loan of $47,000.00 from the Farmers Home Administration and a grant of $50,000.00 to cover the cost of the contract not funded by the State or Federal Government. In addition the District is still assured of up to $136,000.00 in grant funds from Farmers Home Administration, which will be used to help on the cost of Contract 2, construction of the treatment plant itself.

Section 301 (h) of the Clean Water Act provides for less treatment of sewage discharging to marine waters. Winterport appears to meet all the requirements of the section. The Department of Environmental Protection has made the necessary application for us to the Environmental Protection Agency. If approved only primary treatment will be required, i.e., only removal of settleable solids and disinfecting before discharge.

The effective date of the Environmental Protection Agency regulation was December 27, 1982. This means that this has delayed final design of the treatment plant. However, the plans are now complete and have been forwarded to the various agencies whose approval are required. These plans are for primary treatment only and if approved will result in considerable savings in construction costs and some reduction in operation costs, mainly due to greatly reduced energy requirements.

Mr. Charles Rancourt assumed the position of Superintendent in August.

Donald W. Weston, Chairman
Board of Trustees

WINTERPORT WATER DISTRICT
Balance Sheet — December 31, 1981 & 1982

Assets	1981	1982
Operating Property	$240,490.35	$241,091.22
Current Assets:		
Cash	15,988.29	16,253.02
Material & Supplies	2,402.48	2,726.68
Accounts Receivable	9,032.01	8,424.13
Due from Sewer District	650.57	0.00
	28,073.35	27,403.83
Unamortized Debt Expense	1,008.00	974.40
Total Assets	269,571.70	269,469.45
Liabilities & Other Credits		
Long Term Notes — FmHA	185,662.60	183,118.73
Current Liabilities:		
Accrual Payroll Taxes	562.60	643.95
Reserves & Other Credits		
Reserve for Depreciation	59,093.04	63,243.04
Reserve for Uncollectibles	1,200.00	2,000.00
Funded Debt Retired	17,337.40	19,881.27
Earned Surplus	5,716.06	582.46
	83,346.50	85,706.77
Total Liabilities & Other Credits	$269,571.70	$269,469.45

DETAIL OF UNCOLLECTED TAXES AND TAX LIENS
December 31, 1982

(* indicates taxes paid after books closed)

1982 RESIDENT TAXES DUE

*Agrillo, Robert & Mary	$ 131.26
Allard, Ernest & Pauline	209.72
Allen, Michael & Donna	635.04
Anderson, Conrad & Clydella	1,335.89
Anderson, Josephine	466.52
Astbury, Dale Heirs	394.29
Auger, Charles & Joyce	2,001.97
Baker, Donald Jr.	458.49
Baker, Doreen	288.63
Banks, Richard & Diana	244.49
Bass, Francis & Maxine	509.32
Bedard, Donna	188.32
Benson, Nancy	111.76
Betts, Harlan & Jeannean	367.54
Birmingham, Mary Irene	41.73
Bishop, Wilbur & Eunice	316.72
Blanchard, Sherwood & Donna	239.14
Bordick, Michael & Audrey	469.99
Bouchard, Dana	171.20
Boulier, Gary & Debra	560.14
Bovee, Beverly	107.00
Bowman, David & Carol	105.39
Bradeen, Vernon	53.50
Brassbridge, Robert & Helen	252.52
Brown, Linley & Ruth	145.52
Brown, Roland & Vicky	124.12
Brown, Wayne	487.92
Brown, Wesley & Evelyn	536.07
Brown, Wesley & Evelyn	188.32
Brown, Wesley & Evelyn	27.82
Brown, Wesley & Evelyn	766.12
*Callicutt, James & Ann	38.52
*Callicutt, James & Ann	464.38
Canty, Charles & Jeanne	38.52
Canty, Charles & Jeanne	402.32
Caulkins, Ernest & Anna	166.92
Chatto, Robert	149.80

Is your land subject to any enforceable restrictions which limit the use to which it may be put?

Yes ☐ No ☐

If "Yes", please indicate the nature of the restriction:
(Check the appropriate block or blocks.)

Zoning ordinance ☐
Subdivision restrictions ☐
Recorded Contractual
Provisions ☐

(List of Estates not exempt from taxation)

(Other Please describe below.) ☐

4. Personal Property:

Check items owned or in possession and subject to taxation in the municipality in which this return is filed:

a. Machinery and equipment (industrial, mercantile, farm, etc.) ☐
b. Watercraft ☐
c. Furniture and fixtures — store, office, commercial ☐
d. Other — Please identify briefly ☐

. . . . . .

. . . . . .

LIST OF ESTATES NOT EXEMPT FROM TAXATION

Filed Pursuant to Title 36, M.R.S.A., Section 706

To the Assessors of the Municipality of .....

1. I am a legal resident of .....
(Municipality) (State)

2. Structures on land **not** owned by you:
If Mobile Home: Give Make, Year, Model, Size, Cost when new.
List property owned by you on April 1, which is located on leased land or land **not** owned by you, including dwelling houses, house trailers, camps, stores, storehouses or any other structures.

	Location (Street and number, or other brief description)	Owner of Land	Type of Structure
a.	.....	.....	.....
b.	.....	.....	.....
c.	.....	.....	.....
d.	.....	.....	.....

(If additional space is required, use and attach blank sheet.)

3. Real Estate

List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location (St. and Number, or other brief description)	Area of Land (Lot Dimensions in ft.; or acres)	Buildings, Mobile Homes (As: Dwelling, Farmstead, Mobile Homes, Store, Garage, etc.)
a.		
b.		
c.		
d.		

(If additional space is required, use and attach blank sheet).

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes ☐ No ☐

If so, identify building and give brief description of construction or alteration.

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1 of the current year.

I understand that the assessors (or any of them) may require me to make oath of the foregoing: and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the County Commissioners.

. . . . . .
Date

. . . . . .
Name of Taxpayer — Please Print

. . . . . .
Signature of Taxpayer. If signed on behalf of corporation, please state capacity.

Return before May 1st.

Clark, Calvin & Pauline	$ 227.91
Clark, Richard & Florence	220.42
Clark, Stanwood	124.12
Clements, Harold & Linda	466.52
Clifford, Cross, Howard	87.07
Clifford, Roger	93.80
Cook, Wallace F. II & Brenda	445.12
Coolidge, Eleanor	10.70
Coolidge, Eleanor	200.09
Coolidge, Eleanor	105.39
Coolidge, Lawrence D.	156.22
*Coombs, Clyde	142.84
Coulter, Rodney A.	273.92
Craig, A. Katherine	295.32
Crooker, Carl	215.07
Cross, Larry & Jane	26.08
Cross, Larry & Jane	193.00
Crossman, Reginald & Ruby	428.00
Cunningham, Jeffrey & Sharon	498.62
Cunningham, Merlin	322.07
Cunningham, Merlin	8.56
Cunningham, Stephen & Donna	209.72
*Darling, Ronald & Diana	11.07
Davis, Scott & Rhonda	477.22
Dean, Arnold	220.42
Demmons, Walter	299.33
Dodge, David	129.45
Downs, Keith	284.62
Doyon, Roger	240.09
Dunham, Marjorie	981.72
Dunham, Robert	307.09
Dunham, William & Betty	422.38
Dyer, Donald	92.02
Dyer, Harold	362.19
El-Hajj, Lionell E. II & Maryann	260.54
Ellingwood, Marjorie	296.65
Emerson, Charles & Liver	274.99
Flewelling, David & Margaret	509.32
Flewelling, Frank & Sally	402.32
Flewelling, Frank & Sally	370.22
Flewelling, Philip	453.14
Fogg, Sharon	391.62

Gause, William, John, Richard	$ 51.89
Gause, Robert W.	676.24
Gerry, Willard, Robin, Michael	199.02
Giles, Michael & Martha	106.62
Gilks, Arnold & Howard, Christine	509.32
Gilmore, Alton, Jr.	152.31
Ginn, Clinton & Ruth	185.22
Ginn, Stanley & Margaret	715.29
Grant, Leslie & Ethel	621.67
Grass, Dana	541.42
Graves, Herbert Jr. & Gertrude	38.52
Green, Marsha	509.32
Grover, Shirley	413.02
Hamor, Richard & Celestia	81.32
Harnish, Daniel & Nancy	273.92
Harnish, Daniel & Nancy	27.82
Harnish, Henry Jr. & Terri	171.20
Harnish, Michael & Deborah S.	171.20
Harnish, William	188.32
Harriman, John & Linda	422.30
Harvey, Dennis & Jeanne	2.43
Hatch, Richard & Marie	241.82
Holmes, James & Rachel	241.82
Horr, Newell, Dorothy	487.92
*Hoyt, John S.	17.26
Hussey, Wayne & Diane	487.92
Inman, Clifford & Evelyn	122.78
Jameson, W. Timothy	811.06
Jernigan, Maxine	35.84
Jernigan, Maxine	46.54
Jernigan, Robert & Judith	181.63
Jewett, James	288.63
Jipson, Hershal W. & Deborah M.	295.32
Johnson, Fannie Heirs	203.30
Johnson, Pamela	53.50
Johnson, Roger E. Jr.	184.04
Johnson, Roger E. Jr.	27.82
Johnson, Roger E. Jr.	27.82
Johnson, Roger E. Jr.	890.24
Johnson, Roger E. Jr.	169.59
Johnson, Roger E. Jr.	281.67
Johnson, Roger E. Jr.	372.36

Jordan, Carol Anne	$ 382.92
Jordon, Michael & Marsha	404.99
Junkins, Carleton & Louise	370.22
Juskiewicz, Walter & Dorothy	838.34
Kervin, Alston & Pauline	.72
Kingsbury, Richard	477.22
*Kleiman, Barbara Brown	2.42
Knight, Donald Jr.	128.40
Knox, Walter	177.62
Knupp, David & Candice	410.34
Lavway, Harland P.	493.27
Lavway, Harland P.	94.69
Lavway, Harland P.	116.09
Leathers, Roberta	477.22
Lewis, Harry & Janet	92.02
Lindsey, Robert	134.82
Littlefield, Brian N. & Robin Jo	509.32
Littlefield, Jeffrey L.	196.50
Lovely, Leroy & Sandra	584.22
Lowe, Kermit & Madeline	477.22
Lowe, Kermit & Madeline	27.82
Mansell, Timothy	552.12
Marden, Perry W. & Theresa L.	575.52
Martin, Bradley & Patricia	1,036.29
Maynard, Herbert & Lillian	380.92
Maynard, John & Pearson, Carol	113.42
Meierdirk, Michael & Bonnie	193.67
Mitchell, J. Brett	158.36
Monroe, Barbara L.	252.52
Montgomery, Linda	640.39
Moore, Judith Clark	252.52
Moore, Melvin B. & Maria A.	520.02
Morse, Arnold	49.22
Murphy, Roger L. & Linda M.	509.32
Mylen, Myra	21.40
McAvoy, Richard & Linda	145.52
McGee, Kim II & Linda	510.65
McGlauflin, Donald & Catherine	1,027.46
McKay, Jack Jr. & Cindy	113.42
McKay, Richard	32.10
Nason, David L.	74.90
Nealley, Roger	231.12

Nelson, Richard D.	$ 573.52
Noyes, Frank & Lena	185.64
Palmer, Millard & Joyce	156.22
Parks, Brian & Linda	528.04
Pease, Lloyd & Francine	592.78
Perkins, Donald	124.12
Perkins, Roger	209.72
Perlman, Larry B. & Nancy C.	413.02
Peterson, Paul & Carol	306.02
Philbrick, Harold	231.12
Philbrick, Joyce A.	423.72
Porter, Francis & Leona	541.42
Porter, Ronald	10.70
Preston, Raymond Jr. & Patricia	157.11
Rancourt, Charles	321.00
Rancourt, Charles	282.48
Rancourt, Charles	233.06
Rancourt, Cheryl M.	446.19
Rancourt, Clayton & Josephine	59.92
Rancourt, Clayton & Josephine	367.54
Rancourt, Josephine	808.92
Rancourt, Kenneth Sr.	99.60
Randall, Roderick, Elfreda	392.69
Raymond, Beatrice Heirs	378.78
Raymond, Beatrice Heirs	384.13
Raymond, Beatrice Heirs	38.52
Raymond, Beatrice Heirs	55.64
Richmond, Alan	102.72
Richmond, Alan	391.62
Richmond, Margo	413.02
Rideout, Robert	113.42
Robinson, Sandra J.	755.42
Ronco, Roderick E. & Brenda J.	1,892.29
Ronco, Roderick E. & Brenda J.	227.37
Ronco, Roderick E. & Brenda J.	115.02
Ronco, Roderick	380.92
Rowland, Patrick & Valerie	487.92
Scott, Bruce & Barbara	480.43
Smith, David & Barbara	553.92
Smith, Elmer	102.72
Southard, Forrest & Ellen M.	535.40
Stephenson, Thomas	511.99
Stratton, Peter C. & Marjorie E.	392.90

Sutherland, Roger & Gertrude	$ 136.15
Swett, James D. & Katherine T.	85.60
Swett, James D. & Kathryn T.	943.74
Theriault, Sally	149.80
Thomas, James	166.92
Thompson, Brett & Arlene J.	455.82
Toothaker, Philip	199.02
Tracey, Leonard & Marie	554.79
Tripp, Alfred & Georgette	191.59
Turner, Ronald E.	174.94
Tweedie, Robert & Beulah	327.42
Vanidestine, Francis	137.49
Wallace, Ernest	241.82
Warner, Kendall	27.82
Wells, Rodney	102.72
Wescott, Linda	79.18
White, George W. Jr. & Evelyn	778.31
White, Marvin	252.52
*White, Stuart	31.12
Whittier, Arthur	102.72
Wilson, Don & Dale	241.82
Wilson, Don & Dale	437.09
Wilson, Dorothy	209.72
Winterport Docks, Inc.	7,175.42
Wood, Edward & Sharma	134.82
Wood, Edward & Sharma	541.42
Woodbury, Errol H.	225.77
Woodsum, Richard & Molly	132.93
Worster, Mary	520.02
*Wrenn, Raymond & Kathryn	169.59
Wright, Clarence	113.42
Wright, Gene & Paulette	241.82
Wrye, Ronald G.	661.26
Young, Betty	252.92
	$82,024.58

1982 RESIDENT PERSONAL TAXES DUE

Baker, Doreen	$ 5.35
Bates, Wesley & Carmella	2.14
Blanchard, Sherwood & Donna	4.28
Brown, Donald T.	6.42
Canty, Charles & Jeanne	2.14

Crooker, Carl	$ 1.07
Cunningham, Stephen & Donna	2.14
Curtis, Glen & Beverly	2.14
Demmons, Walter	2.14
Dodge, David	4.28
Dunham, Robert	3.21
Emerson, Charles Oliver	64.20
*Foster, Randall & Nancy	3.21
Gause, Robert W.	8.56
Gilks, Arnold & Howard, Christine	2.14
Ginn, Stanley & Margaret	2.14
Godfrey, Robert E.	2.14
Grace, Gail	6.42
Grass, Dana	2.14
Grover, Shirley	2.14
Harnish, Henry F.	2.14
Harris, Charles & Jane	3.21
Hatch, Richard & Marie	2.14
Heiser, Walter	3.21
Howard, Richard & Suzan	2.14
Huson, Dennis & Phebe	85.60
Inman, Clifford & Evelyn	2.14
Johnson, Fannie Heirs	3.21
Johnson, Roger E. Jr.	64.20
Kapler, George W.	3.21
Kervin, Alston & Pauline	3.21
Lavway, Harland P.	6.42
Lopotro, William & Brenda	6.42
Mitchell, J. Brett	12.84
McAvoy, Richard & Linda	2.14
Nason, David L.	4.28
Nealley, Roger	4.28
Porter, Francis & Leona	2.14
Rancourt, Kenneth Sr.	4.28
Reynolds, V. Paul & Diane R.	4.28
Rideout, Robert	10.70
Ronco, Roderick E. & Brenda J.	21.40
Scott, William & Sally	2.14
Stephenson, Thomas	2.14
Stover, David	4.28
Wells, George & Martha	2.14
Wilson, Don & Dale	4.28
Winterport Docks, Inc.	42.80
Dysart, Milton & Janice	2.14
	$ 441.91

1982 NON-RESIDENT TAXES DUE

Akridge, Dempsey & Anita	$	38.52
Alston, Realty		97.37
Alston, Realty		55.90
Ashford, Frances		231.12
Bergold, Robert S.		42.69
Bergold, Robert S.		181.90
Birmingham, Robert & Michael		72.76
Bonadio, John		150.87
Bowden, Larry		188.32
Brown, David D.		48.68
Cheever, Warren & Nancy		32.10
Clough, Merton & Leonard		46.17
*Cole, Lawrence		1.28
Colson, Albert & Augusta Heirs		166.92
Copp, Edward F.		54.57
Crooker, Merle & Roland		107.37
Dunroe, William & Frances Heirs		375.57
Dyer, Wayne		57.78
Elbthal, Arthur		54.57
Elbthal, Arthur		185.64
Elbthal, Arthur		79.71
Elbthal, Arthur		93.09
Elbthal, Arthur		98.44
Elbthal, Arthur		113.42
Elbthal, Arthur		55.64
Elbthal, Arthur		70.62
Elbthal, Arthur		223.09
Elbthal, Arthur		110.74
Eldridge, George W.		1.69
Emerson, Jeffery & Laura		73.29
Gillway, Mrs. Harry Jr.		188.32
Gillway, Mrs. Harry Jr.		41.19
Giroux, David F.		51.89
Giroux, David F.		107.00
Hand, Ralph		48.15
Langway, David P.		32.10
Leathers, Stanley		199.02
Libby, Ellura W.		116.09
*Martin, Bonnie & Tallafero, Sally		1.53
*Moore, D. Wayne & Cheryl		826.04
*Moore, D. Wayne & Cheryl		402.32

*Moore, D. Wayne & Cheryl	$ 359.52
*Moore, D. Wayne & Cheryl	485.78
Moore, D. Wayne & Cheryl	316.72
McCann, Thomas & Gladys	69.59
McCann, Terry F.	43.87
*McLaughlin, Eric	19.27
*Nyzio, Stanley & Barbara	6.83
Old Winterport AG	38.52
Orlandella, David P.	62.59
Perkins, George E.	38.52
Perkins, George E.	101.11
Philbrick, Bert & Jeanne	53.23
Rohrer, Ronald & Newell, Sydney	776.82
Sherman Homes Inc.	136.96
Shields, Thomas	32.10
Sibley, Fred	81.32
Simeoni, David & Dona	442.98
Snow Mountain Enterprizes	35.84
Tingley, Stanwood	142.84
Tozier, Terrance	199.02
Tsoulas, L. George	423.72
Tupper, Geneva	81.32
Urquhart, Douglas & Katherine	27.82
White, Lawrence Jr. & Frances	156.22
Wilson, Carroll	30.64
Wilson, Carroll	38.52
	$ 9,325.15

1982 NON-RESIDENT PERSONAL TAXES DUE

Ashford, Frances	$ 6.42
MacNaughton, Thomas	10.70
	$ 17.12

ABATEMENTS 1982 TAXES

Baker, Danny	$ 49.22
Harriman, John & Linda	2.14
Hathaway, George E. & Arlene	26.53
Nason, Luena	38.52
Nason, Myron A. Jr.	12.84
Simpson, Bernard M. Jr.	1.07
Dunham, A. Carolyn	21.40
Rich, Walter	38.52

James A. Taylor Hospital	$ 356.67
Green, Ruth	19.26
	$ 566.17

1982 VETERANS EXEMPT TAXES DUE

Dupray, Paul	$ 128.40
Harriman, Evander	419.44
Jernigan, Maxine	84.11
Lewis, Mrs. Guy	594.92
Miller, Arthur & Geraldine	204.37
Nealley, Edward	124.12
Vanidestine, Francis	281.94
Whittier, Fred P.	188.32
Young, Merle	40.66
	$ 2,066.28

1981 UNCOLLECTED TAXES RESIDENT & NON-RESIDENT DECEMBER 31, 1982

(* Indicates payment after books closed)

Allard, Pauline	$ 205.20
Anderson, Josephine H.	327.66
Auger, Charles & Joyce	2,008.80
Baker, Donald Jr.	455.76
Bedard, Donna	162.00
Birmingham, Mary Irene	32.40
Chatto, Robert	151.20
Clark, Richard & Florence	216.00
Clark, Stanwood	118.80
Clements, Harold & Linda	282.63
Coolidge, Eleanor	10.80
Coolidge, Eleanor	106.32
Coolidge, Eleanor	97.20
Coolidge, Lawrence D.	151.20
Craig, A. Katherine	219.64
Crooker, Carl	209.52
Crossman, Reginald & Ruby	432.00
Dean, Arnold	216.00
Downs, Keith	124.41
Dunham, Robert	257.04
Ellingwood, Marjorie	255.16
Grass, Dana	355.07
Grover, Shirley	410.40

Hatch, Richard & Marie	$ 85.44
Hussey, Wayne & Diane	486.00
Jameson, W. Timothy	812.16
Jernigan, Robert	172.80
*Jipson, Hershel & Deborah	65.56
Johnson, Roger E. Jr.	64.80
Johnson, Fannie Heirs	205.20
Johnson, Pamela	54.00
Johnson, Roger E. Jr.	334.80
Johnson, Roger E. Jr.	151.20
Johnson, Roger E. Jr.	32.40
Johnson, Roger E. Jr.	32.40
Johnson, Roger E. Jr.	885.60
Johnson, Roger E. Jr.	129.60
Johnson, Roger E. Jr.	252.72
Johnson, Roger E. Jr.	64.80
Jordan, Michael & Marsha	397.44
Knight, Donald Jr.	129.60
Leathers, Roberta	473.04
Lewis, Mrs. Guy	656.64
Lewis, Harry & Janet	86.40
Lovely, Leroy & Sandra	594.00
Meierdirk, Michael & Bonnie	123.78
Moore, Melvin & Maria	518.40
Morse, Arnold	43.20
Murphy, Roger & Linda	66.46
Mylen, Myra	21.60
Nealley, Roger	226.80
Pease, Lloyd & Francine	588.60
Perkins, Roger	205.20
Philbrick, Joyce	421.20
Porter, Ronald	10.80
Porter, Francis & Leona	540.00
Rancourt, Clayton & Josephine	54.00
Rancourt, Clayton & Josephine	349.92
Rancourt, Josephine	810.00
Randall, Roderick & Elfreda	349.92
Richmond, Alan	97.20
Richmond, Alan	388.80
Richmond, Margo	410.40
Robinson, Sandra J.	550.41
Thomas, James	162.00

Tracy, Leonard & Marie	$ 534.05
Tweedie, Robert & Beulah	302.40
Tyler, Joseph	183.60
*Wescott, Linda	66.03
Winterport Docks, Inc.	7,242.48
Wood, Edward & Sharma	120.96
Wood, Edward & Sharma	540.00
Wrye, Ronald	349.59
	$28,249.61

Ashford, Frances	$ 6.48
Bates, Wesley & Carmella	2.16
Crooker, Carl	1.08
Curtis, Glen & Beverly	2.16
Demmons, Walter	2.16
Dunham, Robert	3.24
Emerson, Paul Preston	64.80
Goggin, Robert W.	3.24
Grover, Shirley	2.16
Harnish, Henry F.	2.16
Harris, Charles & Jane	3.24
Hatch, Richard & Marie	2.16
Heisier, Walter & Suzanne	3.24
Howard, Richard & Susan	2.16
Huson, Dennis & Phebe	86.40
Johnson, Fannie Heirs	3.24
Kapler, George W.	3.24
Mahoney, Dennis & Sibyl	1.08
Mailman, Bruce & Patricia	2.16
Miller, Alan & Jean	2.16
Muffulette, Carolyn A.	6.48
Nason, Myron Jr.	12.96
Nason, Peter & Sandra	4.32
Nealley, Roger	4.32
Porter, Francis & Leona	2.16
Rancourt, Kenneth	4.32
Stover, David	4.32
Wells, George & Martha	2.16
Wilson, Don & Dale	4.32
	$ 244.08

Bangor Area Redemption Center	$ 108.00
Bergold, Robert S.	118.80
Bergold, Robert S.	183.60
Bowden, Larry	13.40
Colson, Albert & Augusta Heirs	162.00
Copp, Edward	56.16
Elbthal, Arthur	43.20
Elbthal, Arthur	149.04
Elbthal, Arthur	60.48
Elbthal, Arthur	75.60
Elbthal, Arthur	77.76
Elbthal, Arthur	43.20
Elbthal, Arthur	92.88
Elbthal, Arthur	48.60
Elbthal, Arthur	54.00
Elbthal, Arthur	181.44
Elbthal, Arthur	88.56
Gellerson, Michael	189.46
Hand, Ralph	48.60
Langway, David P.	32.40
Moore, D. Wayne & Cheryl	296.98
Perkins, George	32.40
Perkins, George	101.52
Sibley, Fred	75.60
Tozier, Terrance W.	194.40
Tsoulas, L. George	378.00
Tupper, Geneva	140.40
Harriman, Evander	394.20
Nealley, Edward	118.80
Rancourt, Charles	259.20
	$ 3,818.68

ABATEMENT 1981 TAXES

Katahdin Area Boy Scouts	$ 73.44

1980 UNCOLLECTED TAXES
TAX ACQUIRED PROPERTY

Hand, Ralph	$ 43.87
Knight, Donald Jr.	117.00
Maynard, John & Pearson, Carol	49.96
Morse, Arnold	32.44
Mylen, Myra	.95
	$ 244.22

ABATEMENTS

Johnson, Carl	$ 58.50
Thomas, James	146.25
White, Margaret	48.75
Wilcox, Phyllis	48.75
Johnson, Pamela	29.25
	$ 331.50

PERSONAL PROPERTY TAXES DUE

Bates, Wesley, Carmella	$ 1.95
Cunningham, Stephen & Donna	1.95
Demmons, Walter	1.95
Dunham, Robert	2.92
Emerson, Paul Preston	58.50
Harnish, Henry F.	1.95
Harris, Charles & Jane	1.95
Heiser, Walter & Suzanna	2.92
Huson, Dennis & Phebe	78.00
Kapler, George	2.92
McAvoy, Richard & Linda	1.95
Nason, Luena	5.85
Nason, Peter & Sandra	3.90
Nealley, Roger	3.90
Rancourt, John Sr.	13.65
Reynolds, V. Paul & Diane	1.95
Smith, Victor Sr.	1.95
Stephenson, Thomas	1.95
Wells, George & Martha	1.95
Wilson, Don & Dale	3.90
	$ 195.96

1979 UNCOLLECTED TAXES
TAX ACQUIRED PROPERTY

Clark, Stanwood	$ 95.15

ABATEMENTS

Johnson, Carl	$ 51.90
Thomas, James	129.75
Johnson, Pamela	147.05
Noyes, Howard	51.90
White, Margaret	43.25
	$ 423.85

PERSONAL PROPERTY TAXES DUE

Brooks, Eldon & Rita	$ 1.73
Brown, Wesley & Evelyn	6.22
Clements Chicks	176.46
Crooker, Carl	.86
Cunningham, Stephen & Donna	1.73
Demmons, Walter	1.73
Dodge, David	1.73
Dunham, Robert	2.59
Emerson, Paul	19.03
Grass, Dana	1.73
Harnish, Henry F.	1.73
Harris, Charles & Jane	3.80
Heiser, Walter & Suzanne	2.59
Johnson, Fannie Heirs	2.60
Kapler, George	2.59
Kelly, Terrance & Carol	5.19
Leathers, Roberta	4.15
Nason, Peter & Sandra	1.73
Nealley, Roger	3.46
Pierce Realty Co.	3,763.79
Porter, Frances & Leona	1.73
Rancourt, Michael	1.73
Reynolds, V. Paul & Diane	1.73
Smith, Victor Sr.	1.73
Stephenson, Thomas	1.73
Wood, Edward & Sharma	4.15
	$ 4,018.24

1978 UNCOLLECTED TAXES

ABATEMENTS

Perkins, Harold	$ 1.88

PERSONAL PROPERTY TAXES DUE

Crooker, Carl	$ .94
Dunham, Robert	2.82
Emerson, Charles & Beatrice	20.68
Glickman, Robin	3.76
Grass, Dana	1.88
Harris, Charles & Jane	1.88
Johnson, Sidney Heirs	2.82
Nason, Luena & Myron Jr.	5.64
Nealley, Roger	3.76
	$ 44.18

TOWN OF WINTERPORT, MAINE
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January 26, 1982

Selectmen
Town of Winterport, Maine

We have examined the financial statements of the various funds of the Town of Winterport, Maine for the year ended December 31, 1982 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of general fixed assets and, accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, with the exception of the omission of a statement of general fixed assets, the aforementioned financial statements present fairly the financial position of the various funds of the Town of Winterport, Maine at December 31, 1982, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules presented on Schedule 1, 2 and 3 are not necessary for a fair presentation of the financial statements, but are presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation of the Town's system of internal accounting control, (2) performed tests of compliance with the Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations as required

by Sections II.C.3. and III.C.3. of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients issued by the Office of Revenue Sharing, U.S. Department of the Treasury.

Based on these procedures, we noted no instance of noncompliance with the regulations as applied to the financial statements of the Town of Winterport, Maine for the year ended December 31, 1982.

/s/ Kenneth Foster & Co.
Certified Public Accountants

Exhibit 1

December 31, 1982

COMBINED BALANCE SHEET – ALL FUNDS

	Governmental Fund Types			Fiduciary Fund Type		
ASSETS	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1982 Totals (Memorandum Only)	1981 Totals (Memorandum Only)
Cash	$ 93,123.65	$	$	$	$ 93,123.65	$ 89,945.54
Investments	15,886.21	5,211.60	27,721.06	70,974.44	119,793.31	112,220.35
Taxes and Liens receivable	130,954.36				130,954.36	127,253.25
Accounts receivable	5,753.94				5,753.94	2,058.91
Due from other funds – Note 2	525.71				525.71	18,902.03
TOTAL ASSETS	$246,243.87	$5,211.60	$ 27,721.06	$ 70,974.44	$350,150.97	$350,380.08
LIABILITIES						
Accounts payable	$ 6.42	$	$	$	$ 6.42	$ 55.48
Due to other funds – Note 2				525.71	525.71	18,902.03
TOTAL LIABILITIES	6.42			525.71	532.13	18,957.51
Fund Equity						
Reserved for fire truck		5,211.60			5,211.60	2,500.35
Reserved for government land				2,046.28	2,046.28	2,758.60
Reserved for L. Smith Library				608.33	608.33	531.11
Reserved for McKenney Fund				25,847.77	25,847.77	22,592.03
Reserved for Fred Atwood Fund				307.61	307.61	268.56
Reserved for John Thompson Fund				1,094.73	1,094.73	1,082.11
Reserved for Emily Hall Fund				1,035.17	1,035.17	1,023.23
Reserved for Cemetery Perpetual Care				6,404.64	6,404.64	5,726.03

Exhibit 1 — Combined Balance Sheet (cont.):

	Governmental Fund Types			Fiduciary Fund Type		
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1982 Totals (Memorandum Only)	1981 Totals (Memorandum Only)
Reserved for Cushing Cemetery	$	$	$	$ 17,920.45	$ 17,920.45	$ 15,736.36
Reserved for airport — drags — Note 5				15,183.75	15,183.75	29,597.01
Unreserved:						
Designated for subsequent year's expenditures — Note 3	11,856.93				11,856.93	10,650.86
Undesignated	234,380.52		27,721.06		262,101.58	238,956.32
TOTAL FUND EQUITIES	246,237.45	5,211.60	27,721.06	70,448.73	349,618.84	331,422.57
TOTAL LIABILITIES AND FUND EQUITIES	$246,243.87	$5,211.60	$ 27,721.06	$ 70,974.44	$350,150.97	$350,380.08

See Accompanying Notes

Exhibit 2

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS FOR THE YEAR ENDED DECEMBER 31, 1982

	Governmental Fund Types			Fiduciary Fund Type		
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1982 Totals (Memorandum Only)	1981 Totals (Memorandum Only)
Revenues:						
Property taxes — Schedule 2	$525,647.65	$	$	$	$525,647.65	$505,912.53
Excise taxes	73,090.46				73,090.46	69,032.36
Intra-governmental		2,500.00			2,500.00	2,500.00
Interest earned on investments	4,243.62	211.25	966.06	8,583.66	14,004.59	18,637.34
Entitlement proceeds — Schedule 3			26,755.00		26,755.00	33,891.00
Rent received	1,200.00			2,446.46	3,646.46	2,683.72
State of Maine tax reimbursements	3,541.23				3,541.23	4,291.19
State of Maine Revenue Sharing	39,568.31				39,568.31	33,797.43
Sale of cemetery lots				316.00	316.00	750.00
McKinney Trust Fund receipts				1,475.83	1,475.83	2,327.52
TOTAL REVENUES	647,291.27	2,711.25	27,721.06	12,821.95	690,545.53	673,823.09

Exhibit 2 — Combined Statement of Revenues, Expenditures and Changes in Fund Balances (cont.):

	Governmental Fund Types			Fiduciary Fund Type		
Expenditures:	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1982 Totals (Memorandum Only)	1981 Totals (Memorandum Only)
Administration	$ 42,859.86	$	$	$	$ 42,859.86	$ 51,831.76
Protection	52,185.92				52,185.92	49,755.56
Health and Sanitation	19,996.68				19,996.68	19,360.44
Highways	103,133.87		34,931.52		138,065.39	102,453.92
Welfare	5,395.92			1,505.00	6,900.92	5,234.84
Education	347,945.58				347,945.58	343,130.55
Parks and Recreation	7,543.30			1,162.55	8,705.85	5,653.95
Library	6,000.00			144.72	6,144.72	6,111.91
Cemeteries	1,923.95			573.96	2,497.91	2,325.22
County tax	36,838.10				36,838.10	34,614.00
Interest on tax anticipation notes	10,208.33				10,208.33	11,441.56
TOTAL EXPENDITURES	634,031.51		34,931.52	3,386.23	672,349.26	631,913.71
Excess (deficiency) of Revenues over Expenditures	13,259.76	2,711.25	(7,210.46)	9,435.72	18,196.27	41,909.38
Fund balance at beginning of year	214,675.66	2,500.35	34,931.52	79,315.04	331,422.57	289,513.19
Non-Operating transfer — Note 5	18,302.03			(18,302.03)		
Fund balance at the end of year	$246,237.45	$5,211.60	$ 27,721.06	$ 70,448.73	$349,618.84	$331,422.57

See Accompanying Notes

Exhibit 3

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual
General, Federal Revenue Sharing and Capital Projects Fund
for the year ended December 31, 1982

	General Fund			Capital Projects Fund			Federal Revenue Sharing Fund		
Revenues:	Budget	Actual	Variance-favorable (unfavorable)	Budget	Actual	Variance-favorable (unfavorable)	Budget	Actual	Variance-favorable (unfavorable)
Property taxes	$526,967.15	$525,647.65	$ (1,319.50)	$	$	$	$	$	$
Excise taxes	69,000.00	73,090.46	4,090.46						
Intragovernmental				2,500.00	2,500.00				
Interest earned on investments		4,243.62	4,243.62		211.25	211.25		966.06	966.06
Entitlement proceeds							26,755.00	26,755.00	
Rent received		1,200.00	1,200.00						
State of Maine tax reimbursement		3,541.23	3,541.23						
State of Maine Rev. Sharing	36,506.26	39,568.31	3,062.05						
TOTAL REVENUES	632,473.41	647,291.27	14,817.86	2,500.00	2,711.25	211.25	26,755.00	27,721.06	966.06
Expenditures:									
Administration	53,211.00	42,859.86	10,351.14						
Protection	51,434.20	51,185.92	(751.72)						
Health and Sanitation	24,819.00	19,996.68	4,822.32						
Highways	87,068.48	103,133.87	(16,065.39)				34,931.52	34,931.52	
Welfare	6,000.00	5,395.92	604.08						
Education	347,945.58	347,945.58							
Parks and Recreation	10,861.00	7,543.30	3,317.70						
Library	6,000.00	6,000.00							
Cemeteries	1,700.00	1,923.95	(223.95)						
County tax	36,838.10	36,838.10							
Int. on tax anticipation notes		10,208.33	(10,208.33)						
TOTAL EXPENIDTURES	625,877.36	634,031.51	(8,154.15)				34,931.52	34,931.52	
Excess (deficiency) of Revenues over Expenditures	6,596.05	13,259.76	6,663.71	2,500.00	2,711.25	211.25	(8,176.52)	(7,210.46)	966.06
Fund balance at beginning of year	214,675.66	214,675.66		2,500.35	2,500.35		34,931.52	34,931.52	
Non-operating transfer Note 5		18,302.03	18,302.03						
Fund balance at end of year	$221,271.71	$246,237.45	$ 24,965.74	$ 5,000.35	$ 5,211.60	$211.25	$26,755.00	$27,721.06	$966.06

NOTES TO FINANCIAL STATEMENTS
December 31, 1982

Note 1 — Summary of Significant Accounting Policies

The Town operates under a Selectman-Manager form of government and provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Winterport conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds

General Fund — The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds — Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds.)

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust Funds — Trust Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recognized as income when receivable from taxpayers. Other taxpayer accessed income is considered "measurable" when in the hands of the government and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest and lien costs are recognized as revenue when collected.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

C. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the bud-

getary data reflected in the financial statements:

1. During the month of March, the townspeople approve the budget at a town meeting.
2. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

D. Investments

Investments are stated at cost or amortized cost, which approximates market.

E. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting).

F. Total Columns on Combined Statement — Overview

Total columns on the Combined Statements — Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 — Inter Fund Payables

At December 31, 1981 the General Fund recognized obligations to the Trust Fund for $18,302.03 due to the Airport-Drags Account (See Note 5) and $600.00 due to the Reserve for Government Land.

At December 31, 1982 the General Fund recognized receivables from the Trust Fund of $525.71, $300.00 due from the McKinney Fund and $225.71 due from the Reserve for Government land.

Note 3 — General Fund Balance Carried

The following funds were unexpended as of December 31, 1982 and were carried forward into the operations of 1983:

Account Name	Amount
Town Road Reconstruction	$ 6,155.15
Civil Emergency Preparedness	250.00
Community Park Project	3,921.00
Recreation Board	599.29
Abbot Park and Skating Area	891.15
Riverside Riders Snowmobile Club	40.34
Total	$11,856.93

Note 4 — Retirement Plan

The employees of the Town of Winterport are covered by Maine State Retirement and/or Social Security, but no other retirement plan exists.

Note 5 — Airport Drags Trust Fund

On February 16, 1982 the Selectmen voted to rescind the Airport-Drags Trust Fund and established a new fund with $11,294.98 which was on deposit for the Airport-Drags Trust Fund. The result of this action was to relieve the General Fund of its $18,302.03 liability to the Airport-Drags Trust Fund.

Schedule 1

Town of Winterport, Maine — Schedule of Combined Trust Fund Investments
December 31, 1982

	Balance January 1 1982	Interest Earned	Other Receipts	Disbursements	Balance December 1982
Bangor Savings Bank 8.819% Certificate of Deposit					
Airport-Drags	$11,294.98	$ 1,642.31	$ 2,246.46	$	$15,183.75
Cushing Cemetery	15,736.36	2,288.09	316.00	420.00	17,920.45
Cemetery Perpetual Care	5,726.03	832.57		153.96	6,404.64
Emily Hall — Church Trust Fund	1,023.23	148.78		136.84	1,035.17
John Thompson — Library Fund	1,082.11	157.34		144.72	1,094.73
Fred Atwood for Worthy Poor	268.56	39.05			307.61
McKenney Fund	22,592.03	3,284.91	1,475.83	1,205.00	26,147.77
L. Smith Library Fund	531.11	77.22			608.33
	58,254.41	8,470.27	4,038.29	2,060.52	68,702.45
Bangor Savings Bank 5½% Savings Account					
Government Land	2,158.60	113.39	2,500.00		2,271.99
TOTALS	$60,413.01	$ 8,583.66	$ 6,738.29	$ 2,060.52	$70,974.44

Schedule 2

Town of Winterport, Maine
Schedule of Valuation and Assessment
Year Ended December 31, 1982

Assessed Valuation:	
Real Estate	$24,547,746.63
Personal Property	76,985.00
	24,624,731.63
Tax Rate	.0214
1982 Tax Commitment	526,967.15
Add: Supplemental Taxes	77.34
Total Taxes Committed to Tax Collector	527,044.49
Less: Abatements	1,396.84
Property Tax Revenue – Exhibit 2	$ 525,647.65

See Accompanying Notes

Schedule 3

Analysis of Federal Revenue Sharing
For the Year Ended December 31, 1982

Balance January 1, 1982			$34,931.52
Add:			
Entitlement receipts			
January 12	$ 6,688.00		
April 9	6,688.00		
July 10	6,688.00		
October 8	6,691.00	$26,755.00	
Interest earned		966.06	
			27,721.06
Less Appropriations:			
Highways			34,931.52
Balance December 31, 1982			$27,721.06

See Accompanying Notes

WARRANT

State of Maine **County of Waldo, s.s.**

To George W. Mele Sr., a Constable of the Town of Winterport, in the County of Waldo:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Winterport, in said county, qualified by law to vote in town affairs, to meet at the Town Office Building, in said town, on Monday, the 14th day of March A.D., 1983, at ten o'clock in the forenoon, then and there to act on the Articles 1 and 2.

And to notify and warn the voters to meet at the Sproul-Weed Gymnasium at the L.H. Smith School in said town, at seven thirty o'clock in the evening on Tuesday, the 15th day of March A.D., 1983, then and there to act on Articles 3 through all of said Articles being set out below to wit:

Article 1. To elect a Moderator to preside at said meeting.

Article 2. To elect by secret ballot, two Selectmen, both for three years; one Assessor for three years; and two School Administrative District No. 22 Directors, both for three years.

Article 3. To choose four members to serve on the Budget Committee for terms ending in 1986.

Article 4. To see what sum of money the Town will vote to raise or appropriate for the Selectmen's salaries.

Selectmen Recommend	$ 2,000.00
Budget Committee Recommends	$ 2,000.00

Article 5. To see what sum of money the Town will vote to raise or appropriate for the Assessors' salaries.

Selectmen Recommend	$ 3,000.00
Budget Committee Recommends	$ 3,000.00

Article 6. To see what sum of money the Town will vote to raise or appropriate for the Administration account.

Selectmen Recommend appropriating $27,700.00 from Federal Revenue Sharing and raising $8,520.00 from taxation.

Budget Committee Recommends appropriating $27,700.00 from Federal Revenue Sharing and raising $8,520.00 from taxation.

Article 7. To see what sum of money the Town will vote to raise or appropriate for Town Office Improvements.

Selectmen Recommend	$ 7,700.00
Budget Committee Recommends	$ 7,700.00

Article 8. To see what sum of money the Town will vote to raise or appropriate for the Fire Department.

Selectmen Recommend	$17,000.00
Budget Committee Recommends	$17,000.00

Article 9. To see what sum of money the Town will vote to raise or appropriate for Fire Department Equipment.

Selectmen Recommend	$ 1,400.00
Budget Committee Recommends	$ 1,400.00

Article 10. To see what sum of money the Town will vote to riase or appropriate to be placed in a Capital Reserve account for the future purchase of a truck chassis for the Fire Department small tanker.

Selectmen Recommend	$ 2,500.00
Budget Committee Recommends	$ 2,500.00

Article 11. To see what sum of money the Town will vote to raise or appropriate for the Police Department.

Selectmen Recommend	$10,500.00
Budget Committee Recommends	$10,500.00

Article 12. To see if the Town will vote to authorize the Selectmen to enter the Town into a Joint Exercise of Powers Agreement with other municipalities in Hancock, Piscataquis, Penobscot, Waldo and (possibly) other Counties relative to the planning and development of a regional solid waste resource recovery facility. Further to see if the Town will vote to authorize the Selectmen to appoint an individual to be the Town's representative on the Joint Exercise of Powers Agreement Board of Directors (known as the Penobscot Valley Solid Waste Project Board). The purpose of this agreement is to provide for the planning and development of a cost effective, environmentally sound and reliable, solid waste

management/resource recovery plan for (interested communities in) the Penobscot Valley region.

Article 13. To see what sum of money the Town will vote to raise or appropriate to join in the Regional Solid Waste Disposal/ Resource Recovery Study being performed by the communities in the Joint Exercise of Powers Agreement.

Selectmen Recommend $4,672.50 from surplus.
Budget Committee Recommends $4,672.50 from surplus.

Article 14. To see what sum of money the Town will vote to raise or appropriate for the operation of the Sanitary Landfill.

Selectmen Recommend $15,000 from Surplus and raise $3,000.00 from taxation.
Budget Committee Recommends $15,000.00 from Surplus and raise $3,000.00 from taxation.

Article 15. To see what sum of money the Town will vote to raise or appropriate for the purchase of a trailer to be used for the collection of recyclable paper at the landfill.

Selectmen Recommend	$ 1,500.00
Budget Committee Recommends	$ 1,500.00

Article 16. To see what sum of money the Town will vote to raise or appropriate for Street Lights.

Selectmen Recommend	$ 9,500.00
Budget Committee Recommends	$ 9,500.00

Article 17. To see what sum of money the Town will vote to raise or appropriate for Hydrant Rental.

Selectmen Recommend	$10,339.20
Budget Committee Recommends	$10,339.20

Article 18. To see what sum of money the Town will vote to raise or appropriate for Elm Tree Removal and Shade Tree Planting.

Selectmen Recommend	$ 3,500.00
Budget Committee Recommends	$ 3,500.00

Article 19. To see what sum of money the Town will vote to raise or appropriate for the Recreation Board.

Selectmen Recommend	$ 4,110.00
Budget Committee Recommends	$ 4,110.00

Article 20. To see what sum of money the Town will vote to raise or appropriate for Town Road Maintenance.

Selectmen Recommend	$39,000.00
Budget Committee Recommends	$39,000.00

Article 21. To see what sum of money the Town will vote to raise or appropriate for Town Road Reconstruction.

Selectmen Recommend raising $10,000.00 from taxation and appropriating $40,975.00 from the State Highway Block Grant.

Budget Committee Recommends raising $10,000.00 from taxation and appropriating $40,975.00 from the State Highway Block Grant.

Article 22. To see what sum of money the Town will vote to raise or appropriate for Snow Removal, Sanding and Equipment.

Selectmen Recommend $73,000.00 from Excise Tax and $7,000.00 from taxation.

Budget Committee Recommends $73,000.00 from Excise Tax and $7,000.00 from taxation.

Article 23. To see what sum of money the Town will vote to raise or appropriate for General Assistance.

Selectmen Recommend	$ 6,000.00
Budget Committee Recommends	$ 6,000.00

Article 24. To see what sum of money the Town will vote to raise or appropriate for the Winterport Health Council.

Selectmen Recommend	$ 350.00
Budget Committee Recommends	$ 350.00

Article 25. To see what sum of money the Town will vote to raise or appropriate for Social Services.

Selectmen Recommend	$ 3,663.00
Budget Committee Recommends	$ 3,663.00

Article 26. To see what sum of money the Town will vote to raise or appropriate for Kno-Wal-Lin Community Health Services.

Selectmen Recommend	$ 1,600.00
Budget Committee Recommends	$ 1,600.00

Article 27. To see what sum of money the Town will vote to raise or appropriate for Workers Compensation.

Selectmen Recommend	$ 4,000.00
Budget Committee Recommends	$ 4,000.00

Article 28. To see what sum of money the Town will vote to raise or appropriate for Social Security.

Selectmen Recommend	$ 3,000.00
Budget Committee Recommends	$ 3,000.00

Article 29. To see what sum of money the Town will vote to raise or appropriate for Unemployment Compensation.

Selectmen Recommend	$ 1,300.00
Budget Committee Recommends	$ 1,300.00

Article 30. To see what sum of money the Town will vote to raise or appropriate for the Planning Board.

Selectmen Recommend	$ 2,000.00
Budget Committee Recommends	$ 2,000.00

Article 31. To see what sum of money the Town will vote to raise or appropriate for the Riverside Riders Snowmobile Club.

Selectmen Recommend	$ 933.65
Budget Committee Recommends	$ 933.65

Article 32. To see what sum of money the Town will vote to raise or appropriate for the Winterport Free Library.

Selectmen Recommend	$ 6,000.00
Budget Committee Recommends	$ 6,000.00

Article 33. To see what sum of money the Town will vote to raise or appropriate for Town Cemeteries.

Selectmen Recommend	$ 1,000.00
Budget Committee Recommends	$ 1,000.00

Article 34. To see what sum of money the Town will vote to raise or appropriate for Oak Hill Cemetery.

Selectmen Recommend	$ 1,000.00
Budget Committee Recommends	$ 1,000.00

Article 35. To see what sum of money the Town will vote to raise or appropriate for Memorial Day.

Selectmen Recommend	$ 250.00
Budget Committee Recommends	$ 250.00

Article 36. To see what sum of money the Town will vote to raise or appropriate for Winding the Town Clock.

Selectmen Recommend	$	100.00
Budget Committee Recommends	$	100.00

Article 37. To see (a) if the Town will vote to fix a date when taxes shall be due and payable; and (b) to see if the Town will fix a rate of interest to be charged on taxes unpaid after said date.

Selectmen recommend 15% after November 1, 1983

Budget Committee Recommends 15% after November 1,1983.

Article 38. To see if all real estate acquired in any manner by the Town of Winterport shall be disposed of by the Selectmen only after receipt of recommendations from the Planning Board and Recreation Board concerning said disposition. The Selectmen at their discretion (1) may elect to dispose of said real estate to the former owner upon payment of all taxes, interest and costs due and owing, or (2) by sealed bid, advertised in the Town Report in addition to other usual methods of advertising the sale. The advertisement shall give the date that the bid shall be accepted and such other information as the Selectmen deem appropriate. In connection with the above-mentioned disposition of real estate, the Selectmen shall be authorized to execute all deeds or documents of conveyance.

Article 39. To see if the Town will vote to authorize the Selectmen on behalf of the Town to borrow Tax Anticipation Monies during the ensuing year.

The polls for voting on Articles 1 and 2 will be open at 10:00 A.M. and will close at 8:00 P.M.

Given under our hands this 1st day of February, 1983.

Roger F. Newey
Elizabeth C. Gause
Lledrew S. Hackett Sr.
Leroy T. Nelson
Thomas A. Skratt

A true Copy
Attest:
Cheryl M. Rancourt,
Clerk of Winterport

SUBSCRIPTION

The purchase of this subscription entitles the undersigned household to Volunteer Ambulance Service by the Winterport Volunteer Ambulance Service for the next full year from date of Purchase. The patient will be billed directly for any oxygen used.

Name .....

Date of Issue .....

Mailing Address .....

Telephone Number .....

.....

$10.00

(To purchase subscription: Fill in above information and return to the Ambulance Service at Town Meeting).

NOTES

ANNUAL

OF THE

MUNICIPAL OFFICERS

REPORT

1983 - 1984

Bring this Report with you at Town Meeting

One Hundred and Twenty-First

ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

WINTERPORT, MAINE

TOGETHER WITH WARRANT FOR TOWN MEETING

March 20, 1984

•

INCORPORATED MARCH 12, 1860

BRING THIS REPORT WITH YOU TO TOWN MEETING

Printed By
J. A. Black Co.
Belfast, Maine

THE BACON TREE
1860

TOWN OF
WINTERPORT
WINTERPORT, MAINE 04496

SELECTM
ASSESSO
TOWN MANAG
TOWN CLE

To the Citizens of the Town of Winterport:

It is my duty and pleasure to submit this annual report for the Town of Winterport.

It has been another busy year for your local government. Major decisions have been made regarding our solid waste disposal. The discovery of ledge, closer to the surface than previously found, cut short the life span of our landfill. The present transfer station provides a short term solution to the problem while we explore the possibilities of constructing a new landfill or continuing our participation in the regional incineration project.

1983 also saw improvements made in the Town Office. Besides making it a more attractive facility, we have saved over $1,000.00 in fuel oil and electricity since 1982. A large portion of the project was funded by a State Energy Grant matching our contribution.

A highlight for many people in Town was undoubtedly the decrease in property taxes. The 1983 tax rate was decreased by more than one mil without a corresponding increase in the Town's property valuation.

In conclusion, I would like to thank the Town's elected officials, boards and committees, and employees for all their help over the past year. It has been a pleasure to work with them.

Respectfully submitted,

Richard A. Erb
Town Manager

MUNICIPAL OFFICERS

Selectmen, Overseers of the Poor

Roger F. Newey, Chairman	Term expires 1984
Elizabeth C. Gause	Term expires 1986
Lledrew S. Hackett, Sr.	Term expires 1984
Leroy T. Nelson	Term expires 1986
Thomas A. Skratt	Term expires 1985

Assessors

Ardane R. Whittier, Chairman	Term expires 1984
Ira M. Bates	Term expires 1985
Roger S. Parker	Term expires 1986
Town Manager	Richard A. Erb
Town Clerk	Cheryl M. Rancourt
Administrative Assistant	Coral P. Higgins
Fire Chief	Creighton L. Parker
Fire Warden	Leroy T. Nelson
Fire Inspector	Forrest Smith
Tree Warden	Creighton L. Parker
Plumbing Inspector	Alton Stubbs
Sealer of Weights & Measures	Evander Harriman
CEP Director	Creighton L. Parker
Registrar of Voters	Cheryl M. Rancourt
Welfare Director	Richard A. Erb
Road Commissioner	Richard A. Erb
Town Attorney	Kevin Cuddy
Code Enforcement Officer	Richard A. Erb
Constables	George W. Mele, Chief John Bowden
Animal Control Officer	George W. Sanford III

Planning Board

Priscilla Platt, Chairman	Term expires 1986
Carrie Martin	Term expires 1988
Gordon Wildes	Term expires 1985
John Rancourt, Sr.	Term expires 1984
Joan Beard	Term expires 1987
Vaughn Thibodeau	Term expires 1985
Alfred E. Tripp	Term expires 1986

Recreation Board

Phyllis Adams, Chairman	Term expires 1984
Peter Frech	Term expires 1984
Tracy Gran	Term expires 1984
Michael Bordick	Term expires 1986
John Fraser	Term expires 1985
Geno Nardi	Term expires 1986
Paul Howard	Term expires 1985

Budget Committee

Leslie Schneider, Chairman	Term expires 1984
Robert Higgins	Term expires 1986
Earl Beard	Term expires 1985
Robert Smith	Term expires 1985
George West	Term expires 1986
Robert Thibodeau, Jr.	Term expires 1986
Mary Wright	Term expires 1985
Michael Cyr	Term expires 1986

Winterport Sewerage District
Winterport Water District
Board of Trustees

Donald W. Wester, Chairman	Term expires 1985
Forrest Nelson	Term expires 1985
John Logan	Term expires 1986
Kenneth C. Nealley, Clerk	Term expires 1986
Donald O. Nelson	Term expires 1986

School Administrative District No. 22
Directors

John Logan	Term expires 1984
Harold Dyer	Term expires 1986
Judith Cuddy	Term expires 1985
Audrey Diamond	Term expires 1986

Representative to the Legislature

Nathaniel J. Crowley, Sr.

Home Address:	Cape Jellison Stockton Springs, Maine 04981
Telephone:	567-3629
Capitol Address:	House of Representatives State House Augusta, Maine 04333
Telephone:	289-2866

State Senator

Sen. Jerome A. Emerson

Home Address:	Box 431 Corinna, Maine 04928
Telephone:	278-2232
Capitol Address:	Senate of Maine State House Augusta, Maine 04333
Telephone:	289-3601
Toll Free Number Jan. - June	1-800-452-4601

SELECTMEN'S REPORT
December 31, 1983

GENERAL GOVERNMENT

TOWN OFFICIALS

Receipts

Appropriation — Assessors	$ 3,000.00	
— Selectmen	2,000.00	
Total		$ 5,000.00

Expenditures

Salaries — Assessors	$ 3,000.00	
Selectmen	2,000.00	
Total		$ 5,000.00

ADMINISTRATION

Receipts

Appropriation	$ 8,520.00	
Federal Revenue Sharing	27,700.00	
Permits — Plumbing	1,103.00	
Weapons	90.00	
Automobile Reg.	1,410.00	
Clerk Fees	1,628.25	
Interest — Current Taxes	875.45	
Interest - Cost - Liens - Deeds	20,016.80	
Adjustments - Outstanding Checks	164.40	
Total		$ 61,507.90

Expenditures

Salaries — Manager	$ 14,940.12
Secretaries	16,945.96
Expenses — Manager	2,615.00
Assessors & Selectmen	20.00
Town Clerk	185.20
Printing	1,487.00
MMA & Auditing	2,779.30
Elections	360.00
Legal Fees	1,939.25
Supplies & Postage	3,252.14
Office Equipment	1,040.34
Janitor	559.00
Plumbing Inspector	777.49

Plumbing Permits	$ 275.75	
Advertising - Bonds - Insurance	2,148.76	
Lien Recordings	880.00	
Lien Discharges	790.00	
Deed Recordings	72.00	
Phone	898.43	
Electricity	563.93	
Water & Sewer	222.60	
Heat	1,877.55	
Tax Maps	980.00	
Sludge Contract	1,000.00	
Miscellaneous	715.72	
Service Check Book	115.47	
Bad Check Charges	18.00	
Total		$ 57,459.01
Balance		$ 4,048.89

TOWN OFFICE IMPROVEMENTS

Receipts

Appropriation	$ 7,700.00	
Treasurer State	1,477.00	
Total		$ 9,177.00

Expenditures

George Kapler	$ 4,357.38	
J.C. Penney	110.53	
Sears & Roebuck	167.98	
Colonial Carpets	1,267.91	
Office Interiors Unlimited	1,058.71	
Loring, Short & Harmon	77.85	
Miscellaneous	141.34	
Total		$ 7,181.70
Balance		$ 1,995.30

SOCIAL SECURITY

Receipts

Appropriation	$ 3,000.00	
Total		$ 3,000.00

Expenditures

Maine State Retirement	$ 3,289.23	
Total		$ 3,289.23

(Social Security) (Overdraft)		$ (289.23)

WORKMEN'S COMPENSATION

Receipts

Appropriation	$ 4,000.00	
Acct. Rec. Aetna Insurance	968.00	
Total		$ 4,968.00

Expenditures

Aetna Life-Casualty Insurance	$ 4,963.00	
Total		$ 4,963.00
Balance		$ 5.00

UNEMPLOYMENT COMPENSATION

Receipts

Appropriation	$ 1,300.00	
Treasurer, State of Maine	5.53	
Total		$ 1,305.53

Expenditures

Bureau of Employment Security	$ 1,417.87	
Total		$ 1,417.87
(Overdraft)		$ (112.34)

PLANNING BOARD

Receipts

Appropriation	$ 2,000.00	
Total		$ 2,000.00

Expenditures

Secretary	$ 119.74	
Supplies	176.55	
MMA	35.00	
Eastern Maine Development	450.83	
Total		$ 782.12
Balance		$ 1,217.88

PROTECTION

POLICE DEPARTMENT

Receipts

Appropriation	$ 10,500.00
Northport Fire Dept.	375.00

(Police Department Receipts)		
State Farm Ins.	$ 5.00	
Concord Life Insurance	5.00	
Baker & Baker	8.20	
Andrew Cunningham	4.00	
Total		$ 10,897.20

Expenditures

Salaries – School Patrol	$ 680.00	
Constables	4,353.58	
Mileage	2,458.83	
Supplies	424.82	
Telephone	106.88	
Court Days	240.00	
Insurance	515.00	
Advertising	49.96	
Miscellaneous	508.80	
Total		$ 9,337.87
Balance		$ 1,559.33

FIRE DEPARTMENT

Receipts

Appropriation	$ 17,000.00	
Volunteer Ambulance Service	398.33	
John Rogers	16.49	
B & A Railroad	68.00	
Edward McCloskey	56.00	
Winterport Water District	80.00	
Winterport Sewer District	80.00	
Town of Frankfort	400.00	
Total		$ 18,098.82

Expenditures

Warden & Chief	$ 906.75
Labor	1,842.95
Repairs & Supplies	3,248.35
Gas, Oil, Antifreeze	1,078.00
Phone	1,189.40
Electricity & Fuel	2,915.20
Advertising & Ins.	3,268.00
Water & Sewer	90.40
Miscellaneous	2,745.45

(Fire Department Expenditures)		
Total		$ 17,284.50
Balance		$ 814.50

FIRE EQUIPMENT ACCOUNT

Receipts		
Appropriation	$ 1,400.00	
Total		$ 1,400.00
Expenditures		
Maineline Fire Equip. Inc.	$ 489.19	
Down East Ham Shack	760.00	
Total		$ 1,249.19
Balance		$ 150.81

FIRE CAPITAL RESERVE

Receipts		
Appropriation	$ 2,500.00	
Total		$ 2,500.00
Expenditures		
Merrill Trust Co.	$ 2,500.00	
Total		$ 2,500.00

STREET LIGHTS

Receipts		
Appropriation	$ 9,500.00	
Total		$ 9,500.00
Expenditures		
Central Maine Power Co.	$ 9,228.79	
Bangor Hydro	48.41	
Total		$ 9,277.20
Balance		$ 222.80

CIVIL EMERGENCY PREPAREDNESS

Receipts		
Carried Balance	$ 250.00	
Total		$ 250.00
Expenditures		
Whittens Two Way Service	$ 27.75	
Total		$ 27.75
Balance		$ 222.25

HYDRANT RENTAL

Receipts

Appropriation	$ 10,339.20	
Total		$ 10,339.20

Expenditures

Winterport Water District	$ 10,339.20	
Total		$ 10,339.20

ANIMAL SHELTER

Receipts

Dog License Fees	$ 124.00	
Total		$ 124.00

Expenditures

City of Bangor	$ 141.00	
Claude F. Clements	12.00	
Belfast Shelter	5.00	
Corinne Fitzjurls	12.00	
Barbara Ferren VMD	15.00	
Total		$ 185.00
Overdraft		$ (61.00)

DUTCH ELM – SHADE TREE PLANTING

Receipts

Appropriation	$ 3,500.00	
Total		$ 3,500.00

Expenditures

Crimson King Tree Service	$ 3,095.00	
Labor	100.18	
Phil Bass & Sons	226.00	
Leon Rancourt	250.00	
Total		$ 3,671.18
Overdraft		$ (171.18)

HEALTH & SANITATION

WINTERPORT LANDFILL

Receipts

Surplus	$ 15,000.00
Appropriation	3,000.00
Town of Frankfort	7,253.59
Special Town Meeting	

(Winterport Landfill Receipts)		
Merrill Inv. Acct.	$ 7,500.00	
Total		$ 32,753.59
Expenditures		
Contract Work	$ 17,998.00	
Labor	475.48	
Extra Gravel	3,210.00	
Insurance	127.00	
Civil Engineering Service	4,898.35	
Hardwick Fence	1,700.00	
Miscellaneous	1,308.35	
Accounts Payable	3,005.00	
Total		$ 32,722.18
Balance		$ 31.41

LANDFILL RECYCLING TRAILER

Receipts		
Appropriation	$ 1,500.00	
Treasurer State	750.00	
Total		$ 2,250.00
Expenditures		
A.J. Cole & Sons	$ 2,000.00	
Total		$ 2,000.00
Balance		$ 250.00

HEALTH COUNCIL

Receipts		
Appropriation	$ 350.00	
Charles McDermott	20.00	
Total		$ 370.00
Expenditures		
William Dunham	$ 100.00	
Lothrop Ford Sales	250.00	
Total		$ 350.00
Balance		$ 20.00

PENOBSCOT VALLEY SOLID WASTE PROJECT

Receipts		
Surplus	$ 4,672.50	
Total		$ 4,672.50

Expenditures

Penobscot Valley Solid Waste Project	$ 4,681.25	
Total		$ 4,681.25
Overdraft		$ (8.75)

KNOX-WALDO-LINCOLN COMMUNITY HEALTH SERVICES

Receipts

Appropriation	$ 1,600.00	
Total		$ 1,600.00

Expenditures

Kno-Wal-Lin Comm. Health Services	$ 1,600.00	
Total		$ 1,600.00

SOCIAL SERVICES FOR THE ELDERLY

Receipts

Appropriation	$ 3,663.00	
Total		$ 3,663.00

Expenditures

Eastern Task Force	$ 276.00	
Eastern Transportation	1,100.00	
WCCSA	935.00	
Central Maine Area Agency	802.00	
RSVP	50.00	
Community Health Services	500.00	
Total		$ 3,663.00

ROAD MAINTENANCE

SNOW REMOVAL, SANDING & EQUIPMENT

Receipts

Excise Taxes	$ 73,000.00	
Atwood Woodman	100.00	
Total		$ 73,100.00

Expenditures

Labor	$ 1,074.49
Trucks	23,952.96
Stockpile Loader	4,387.61
Salt & Sand	21,460.64
Plowing, Sanding — Library, Town Office & Fire Station	761.00
Snow Fence	1,146.36

(Snow removal, Sanding & Equipment Expenditures)

Advertising & Insurance	$ 112.36	
Sand Pile Light & Misc.	491.38	
Plow Parts	3,176.39	
Sander Parts	523.36	
Plow Repairs	2,719.16	
Sander Repairs	62.89	
New Plow	3,562.48	
Total		$ 63,431.08
Balance		$ 9,668.92

TOWN ROAD MAINTENANCE

Receipts

Appropriation	$ 39,000.00	
Leon Rancourt	151.80	
Jonathan Symonds	151.52	
George S. Adams Corp.	75.34	
Robert Smart	161.10	
Hampden Realty	161.10	
Roland Brown	161.10	
Andrew Lacher	19.57	
John Harriman	151.80	
Donald Crossman	161.10	
Total		$ 40,194.43

Expenditures

Washouts — Labor	$ 2,530.73
Equipment	6,599.71
Materials	2,018.05
Patchings — Labor	1,590.51
Equipment	2,903.75
Materials	4,758.19
Ditching, Culverts — Labor	75.00
Equipment	1,295.86
Materials	1,884.00
Grading	9,262.50
Tarring	600.00
Signs	531.03
Dust Control — Labor	599.44
Equipment	953.54
Calcium Chloride	5,760.00
Bush Cutting	1,310.70

(Town Road Maintenance — expenditures)

Street Sweeping — Labor	$ 1,051.32	
Equipment	540.00	
Supplies	50.37	
Total		$ 44,314.70
Overdraft		$ (4,120.27)

TOWN ROAD RECONSTRUCTION

Receipts

Carried Balance	$ 6,155.15	
Appropriation	10,000.00	
Treasurer State	40,933.76	
Total		$ 57,088.91

Expenditures

Trucks	$ 11,221.12	
Loader	4,051.04	
Grader	2,617.50	
Backhoe	3,234.44	
Bulldozer	1,134.00	
Labor	1,283.36	
Gravel	1,130.28	
Materials	32,544.84	
Miscellaneous	561.03	
Total		$ 57,777.61
Overdraft		$ (688.70)

CHARITIES

CHARITIES

Receipts

Appropriation	$ 6,000.00	
Lions Club	32.00	
Total		$ 6,032.00

Expenditures

Food	$ 2,016.52
Fuel	2,059.63
Lights	247.67
Rent	1,182.50
Medicine	40.76
Supplies	48.00
Miscellaneous	42.00

(Charities — expenditures)		
Total		$ 5,637.08
Balance		$ 394.92

RECREATION

RIVERSIDE RIDERS SNOWMOBILE CLUB

Receipts

Carried Balance	$ 40.34	
Treasurer State	696.00	
Total		$ 736.34

Expenditures

Gillen's Country Store	$ 59.94	
Steego Auto Parts	35.53	
Leon Rancourt	275.00	
Total		$ 370.47
Balance		$ 365.87

ABBOTT PARK & SKATING AREA

Receipts

Carried Balance	$ 891.15	
Total		$ 891.15

Expenditures

Sterns Lumber Co.	$ 34.20	
Winterport Agway	29.70	
Arthur Brassbridge	191.23	
Total		$ 255.13
Balance		$ 636.02

RECREATION BOARD

Receipts

Carried Balance	$ 599.29	
Appropriation	4,110.00	
Recreation Board	29.50	
D.W. Mahoney Agency	2,300.00	
Total		$ 7,038.79

Expenditures

Recreation Director	$ 2,000.00	
Mowing	355.00	
Fourth of July	923.24	
Repair Mower — Gas	259.88	

(Recreation Board — expenditures)

Supplies	$ 863.69	
Total		$ 4,401.81
Balance		$ 2,636.98

COMMUNITY PARK EXPANSION PROJECT

Receipts

Carried Balance	$ 3,921.00	
Lions Club	1.00	
Hulbert Tripp	300.00	
George S. Adams Corp.	276.00	
Vaughn Thibodeau & Sons	203.00	
George P. Perkins	500.00	
Harland Perkins	20.00	
Allen Rooks	380.00	
Maine Rental & Supply	450.00	
Accts. Receivable		
Treasurer State	4,763.69	
Total		$ 10,814.69

Expenditures

William Dunham	$ 12.62
Hampden Hardware	303.25
Thomas Cavanaugh	9.45
Sterns Lumber Co.	1,429.28
Gilman Electrical Supply	158.49
Simpson's General Store	12.32
Wicks Lumber	278.56
Vaughn Thibodeau & Sons	703.00
Winterport Lions Club	300.00
Gordon Const. Corp.	2,160.00
Winterport Agway	108.81
Byron H. Smith Co., Inc.	179.90
Preston Perkins	1,734.00
Leon Rancourt	360.00
Modern Heating & Plumbing	55.80
George S. Adams Corp.	532.00
J. Henry Foley	148.08
Allen Rooks, Inc.	380.00
Maine Rental & Supply	900.00
Harland Perkins	20.00
R. B. Higgins Co.	56.70

(Community Park Expansion — expenditures)

Labor	$ 180.00	
Total		$ 10,022.26
Balance		$ 792.43

HUNTING, FISHING & DOG LICENSES

Receipts

Town Clerk	$ 9,942.50	
Total		$ 9,942.50

Expenditures

Commissioner of Agriculture	$ 309.00	
Treasurer, State of Maine	9,633.50	
Total		$ 9,942.50

TOWN CEMETERIES

Receipts

Appropriation	$ 1,000.00	
Total		$ 1,000.00

Expenditures

Samuel Butler Jr.	$ 325.00	
Peter E. Johnson	325.00	
Total		$ 650.00
Balance		$ 350.00

OAK HILL CEMETERY

Receipts

Appropriation	$ 1,000.00	
Total		$ 1,000.00

Expenditures

Oak Hill Cemetery Association	$ 1,000.00	
Total		$ 1,000.00

WINTERPORT FREE LIBRARY

Receipts

Appropriation	$ 6,000.00	
Treasurer State	468.00	
Total		$ 6,468.00

Expenditures

Winterport Free Library	$ 6,468.00	
Total		$ 6,468.00

TOWN CLOCK

Receipts

Appropriation	$ 100.00	
Total		$ 100.00

Expenditures

David Platt	$ 100.00	
Total		$ 100.00

MEMORIAL DAY

Receipts

Appropriation	$ 250.00	
Total		$ 250.00

Expenditures

American Legion	$ 250.00	
Total		$ 250.00

JOHN THOMPSON TRUST FUND

Receipts

Bangor Savings Bank	$ 96.15	
Total		$ 96.15

Expenditures

Winterport Free Library	$ 96.15	
Total		$ 96.15

SILAS LANE TRUST FUND

Receipts

Bangor Savings Bank	$ 50.00	
Total		$ 50.00

Expenditures

Whittier's Flower Shop	$ 50.00	
Total		$ 50.00

HULBERT TRIPP L.H. SMITH LIBRARY

Receipts

Bangor Savings Bank	$ 632.66	
Total		$ 632.66

Expenditures		
Leroy H. Smith School	$ 632.66	
Total		$ 632.66

P.R. DOWNS TRUST FUND

Receipts		
Bangor Savings Bank	$ 2.31	
Total		$ 2.31
Expenditures		
Oak Hill Cemetery Assn.	$ 2.31	
Total		$ 2.31

LEO TRUE TRUST FUND

Receipts		
Bangor Savings Bank	$ 44.06	
Total		$ 44.06
Expenditures		
Oak Hill Cemetery Assn.	$ 44.06	
Total		$ 44.06

EMILY HALL TRUST FUND

Receipts		
Bangor Savings Bank	$ 90.92	
Total		$ 90.92
Expenditures		
Winterport United Methodist Church	$ 90.92	
Total		$ 90.92

GOVERNMENT LANDS

Receipts		
Robert Kingsbury	$ 200.00	
Accounts Receivable	25.71	
Total		$ 225.71
Expenditures		
Transfer to Accts. Rec.	$ 200.00	
Total		$ 200.00
Due from Accts. Rec.		$ 25.71

AIRPORT ACCOUNT

Receipts		
John B. Rancourt	$ 3.00	
Dragway	1,576.61	

(Airport Account - receipts)

Total		$ 1,579.61

Expenditures

Bangor Savings Bank	$ 1,579.61	
Total		$ 1,579.61

SECRETARY OF STATE

Receipts

Re-Registration Fees	$ 32,151.00	
Total		$ 32,151.00

Expenditures

Secretary of State	$ 32,151.00	
Total		$ 32,151.00

TREE GROWTH RE-IMBURSEMENT

Receipts

Treasurer State	$ 18.30	
Total		$ 18.30

COUNTY TAXES

Receipts

Assessment	$ 38,678.10	
Total		$ 38,678.10

Expenditures

Treasurer Waldo County	$ 38,678.10	
Total		$ 38,678.10

VETERANS EXEMPT RE-IMBURSEMENT

Receipts

Treasurer State	$ 658.35	
Total		$ 658.35

EXCISE TAXES

Receipts

Excise Tax Collected	$ 86,573.24	
Total		$ 86,573.24

Expenditures

Refunds	$ 36.26	
Snow, Sanding & Equip.	73,000.00	
Total		$ 73,036.26
Balance		$ 13,536.98

MCKENNEY WORTHY POOR FUND

Receipts

Merrill Trust Co.	$ 2,234.79	
Case No. 1 Re-payment	100.00	
Total		$ 2,334.79

Expenditures

Accounts Receivable 1982	$ 420.00	
Welfare No. 1	336.00	
Trans. Inv. Acct.	1,578.79	
Total		$ 2,334.79

EDUCATION ASSESSMENT

Assessment	$339,001.45	
Total		$339,001.45

Expenditures

S.A.D. 22	$339,001.45	
Total		$339,001.45

CUSHING CEMETERY

Receipts

Richard Sleight	$ 150.00	
Ernest Albert	150.00	
Accts. Rec. Invt.	6,990.78	
Total		$ 7,290.78

Expenditures

Frank Flewelling	$ 150.00	
Phil Bass & Sons	522.00	
Winterport Water District	90.00	
Bangor Daily News	83.78	
George P. Perkins	1,695.00	
Harriman Bros. Const. Co.	2,750.00	
McMillan Monuments	2,000.00	
Total		$ 7,290.78

MERRILL INVESTMENT SAVINGS

Receipts

Opening Balance	$ 14,791.83	
Merrill Trust Rent	1,200.00	
Interest	793.72	
Total		$ 16,785.55

	Expenditures	
Transfer to Landfill	$ 7,500.00	
Total		$ 7,500.00
Balance		$ 9,285.55

MERRILL CHECK BOOK SAVINGS

Opening Balance	$ 1,094.38	
Interest	58.85	
Total		$ 1,153.23

FEDERAL REVENUE SHARING

	Receipts	
Opening Balance	$ 27,721.06	
U.S. Treasurer	28,844.00	
Interest	528.45	
Total		$ 57,093.51
	Expenditures	
Transfer to Administration	$ 27,700.00	
Balance		$ 29,393.51

STATE REVENUE SHARING

	Receipts	
Treasurer State	$ 48,862.60	
Total		$ 48,862.60

TAX ANTICIPATION NOTE

	Receipts	
Merrill Trust Co.	$150,000.00	
Int. Inv. Acct.	6,709.20	
Int. N.O.W. Acct.	3,238.28	
Total		$159,947.48
	Expenditures	
Merrill Trust Co.	$150,000.00	
Interest	6,682.50	
Total		$156,682.50
Balance		$ 3,264.98

	1983 TAXES	
Collected	$410,332.25	
Uncollected		$ 90,561.41
	1982 TAXES	
Collected	$ 57,071.30	
Uncollected		$ 36,234.13
	1981 TAXES	
Collected	$ 30,609.30	
Tax Acquired	1,384.43	
Total		$ 31,993.73
Uncollected		$ 218.16
	1980 TAXES	
Collected	$ 102.60	
Uncollected		$ 184.27
	1979 TAXES	
Collected	$ 6.05	
Uncollected		$ 4,012.19
	1978 TAXES	
Collected	$ 2.82	
Uncollected		$ 41.36

1983 MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality: Winterport County: Waldo

To: Richard A. Erb, Tax Collector, Winterport

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down of said list as payable by him.

ASSESSMENTS

1.	County Tax	38,678.10	
2.	Forest District Tax	- 0 -	
3.	Municipal Appropriation	163,832.20	
4.	Education Appropriation	339,001.45	
5.	Overlay (Not to Exceed 5% of Net Assessment	8,232.24	
6.	Total Assessment		549,743.99

Allowable Deductions

7.	State Municipal Rev. Sharing	48,289.90	
8.	Other Revenue	- 0 -	
9.	Total Deductions		48,289.90

Net Assessment for Commitment 501,454.09

You are to pay Richard A. Erb, the Treasurer of your Municipality or to his successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before December 31, A.D. 1983.

In case of the neglect of any person to pay the sum required by said list until after November 1, A.D. 1983; you will add interest to so much thereof as remains unpaid at the rate of 15% percent per annum, commencing November 2, A.D. 1983 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a Legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this July 15, A.D. 1983.

ASSESSORS OF WINTERPORT

Ardane R. Whittier
Roger S. Parker
Ira M. Bates

REPORT OF THE TOWN CLERK

VITAL RECORDS

Vital Statistics occurring within and out of the Town

Marriages	38
Births	45
Deaths	24

DOGS

Dog licenses issued

Male	45
Neutered Male	17
Female	6
Spayed Female	54
Kennels	3

Reminder to dog owners: Due on January 1st are dog taxes for the current year. All dogs six months old or older must be licensed. Owners must show current rabies certificate at time of licensing. Fees are $6.50 for male or female dogs; $3.00 for neutered male or spayed female dogs. Certificates must be shown stating that the animal is incapable of producing young.

HUNTING & FISHING LICENSES

Resident and non-resident hunting and fishing licenses may be obtained from the Town Clerk Monday through Friday, 9 a.m. to 5 p.m. at the Town Office.

The following applications are available from the Town Clerk:

a) Complimentary licenses for residents 70 years of age and older.
b) Complimentary licenses for Disabled War Veterans
c) Complimentary licenses for Paraplegics
d) Muzzle-loading Rifle license
e) Maine Trapping license
f) Combination Archery & Fishing license
g) Resident SUPERSPORT Combination Hunting & Fishing license

REPORT OF THE PLANNING BOARD

At the town meeting in March 1982, the voters passed the Winterport Planning Board Ordinance. In accordance with this article and at the request of the Selectmen, the Planning Board started to work on a Comprehensive Plan for the Town of Winterport.

According to the Maine Planning and Land Use Laws, a "Comprehensive Plan shall mean a compilation of policy statements, goals, standards, maps and partinent data relative to the past, present and future trends of the municipality with respect to its population, housing, economics, social patterns, land use and water resources and their use, transportation facilities and public facilities prepared by the municipal planning board, agency or office."

During 1983, the Planning Board continued to spend much of its time and energy on the Comprehensive Plan. It had become clear that the task is beyond the capabilities of this volunteer board.

We are, therefore, hoping to engage the services of a professional agency to help us finish the Plan and to handle the technical aspects of the Plan.

In addition to working on the Comprehensive Plan, the Planning Board has continued to work with land owners and prospective house-builders, advising on necessary permits and helping to interpret the subdivision ordinance and the state-imposed shoreland zoning laws.

Anyone interested in attending Planning Board meetings should contact the Town Office regarding meeting times.

The Winterport Planning Board

Members:

Joan Beard
Caroline Martin
Priscilla Platt
John Rancourt, Sr.
Vaughn Thibodeau
Alfred Tripp
Gordon Wildes

WINTERPORT HEALTH COUNCIL REPORT

President:	Kathy White
Vice President	Jackie Watson
Secretary	Alma Doe
Treasurer	Marilyn Doe

The Winterport Health Council is a group of women who volunteer their time in helping the town support a Public Health Program.

We held eight Well Baby and Immunization Clinics this year. Eleanor Condon is our chairperson for the Clinics and anyone interested in more information can contact her. We would like to extend our thanks to Dr. Wagner and Janice Curtis, R.N., Public Health Nurse, for helping us with our clinics.

We have sickroom equipment that is available on loan to any Resident of Winterport. All we ask is that these items not be taken out of town and that they are returned when you finish with them, so someone else may use them. Equipment available consists of Hospital Beds, Wheelchairs, Commodes, Walkers and Crutches. The sickroom equipment is kept at the Town Office and may be obtained on week days from 9:00 A.M. to 5:00 P.M. and weekends by contacting Kathy White or any other member of the Health Council. We also have two Blood Pressure Cuffs and Stethoscopes available for people trained in their use. Also available is a Bird Mark No. 7 Respirator. Please contact Marilyn Doe for information on this piece of equipment.

This year we have started an Infant Safety Seat Program for infants to 9 months or up to 20 pounds. We are asking a $10.00 deposit on the loan of these seats with a return of $5.00 when the seat is returned. Contact Marilyn Doe for more information.

We are always looking for more members for our group. If you are interested please contact anyone of the Health Council Members.

We would also like to thank the United Methodist Church for allowing us to hold our clinics in their Vestry.

Respectfully submitted

Kathy White, President
Winterport Health Council

REPORT OF THE FIRE DEPARTMENT

To the Citizens of Winterport:

The year 1983 was a very busy year for the Fire Department. The number of calls increased this year to 55 over 52 in 1982.

As in the past, chimney fires have been the biggest problem as there were 19 fires. In order to reduce these, people will have to clean or repair their chimneys more often.

Also, as in the past, we have held training sessions and work sessions. The men have volunteered their time for these.

In the year 1984 we are in hopes to update our radio system so we can have better coverage during the day, both for the Fire Department and the Ambulance Service, as it is very hard during the daytime to get people.

As in the past we have served the Town well and we will strive to improve our services this year.

Anyone wishing to join the Fire Department is more than welcome. We meet the first Sunday of each month.

FIRE REPORT FOR 1983

Structure	3
Chimney	19
Grass	12
Flooded Cellars	4
Miscellaneous	7
Vehicle	6
Mutual Aid	4
Total Fires	55
Total Man Hours	518

Respectfully submitted,

Creighton L. Parker
Fire Chief

WINTERPORT VOLUNTEER AMBULANCE SERVICE

To the Citizens of Winterport:

We wish to report in our twelfth year of operation we answered some 104 calls and some 250 man hours were donated answering calls.

We have five EMTs and 11 licensed ambulance attendants and nine drivers. We also have one RN and one CPR instructor.

If anyone is interested in becoming a licensed ambulance attendant and/or a driver; or in joining our service, you may contact anyone on the Ambulance Committee listed below.

We would like to bring to your attention that the service is self-supporting and no tax dollars are raised for its day to day operation. The ambulance is housed in a town-owned and maintained building and was purchased with town funds. The only way we can continue is through your purchase of subscriptions and paying such bills as may be rendered for non-subscription services.

A subscription covers only Emergency Calls. A subscription costs ten dollars ($10.00), and may be purchased from Emily Braley, Secretary, Winterport Volunteer Ambulance Service or from the Town Office or from any member of the Ambulance Service.

We are proud of our Ambulance Service and hope that through your support you will show us that you are proud of it, also.

Receipts	
Beginning Balance January 1, 1983	$ 2,728.26
Town of Frankfort	400.00
Interest, Penobscot Savings Bank	15.37
Received for Services Rendered	1,246.00
Sale of Sbuscriptions	1,015.00
Donations	115.00
Miscellaneous	40.00
Total	$ 5,559.63

Expenditures	
Insurance Accts. Payable to Town of Winterport	$ 650.00
Gas & Oil	562.32
Miscellaneous Expenses	354.65
Supplies	1,111.90
Ambulance License	80.00
Total	$ 2,758.87

Respectfully submitted,

Thomas A. Doe, Chairman
Emily M. Braley, Secretary/Treasurer
Glenda Doyon
Stanley Bowden
Robert Smith

REPORT OF THE RECREATION BOARD

Once again it is my pleasure to report to you the activities and programs accomplished by the Recreation Board for the past year.

Our team programs of basketball, farm-league baseball, floor hockey, and adult floor hockey went very well. An additional sports program of youth soccer was organized and directed by Phyllis Worthley this past fall.

Special events included an entertaining afternoon for Senior Citizens, a children's Easter frolic, a summertime concert at the Union Meeting House, family roller skating parties and a flea market at the Smith School. Add to this list the Fourth of July celebration. Who can forget that hot day?

In March the board sponsored a Jump-A-Thon for the Heart Fund. This successful event was also directed by Mrs. Worthley. Our appreciation and thanks to her for all her help this past year.

In May we organized a Bike Rodeo for the purpose of educating children in bike safety. Officer Shaw from Hampden, who has directed bike safety programs, spent the day with us. With bike games, relays and prizes added to the instructional program, it was a fun day for all.

The summer youth program under the direction of Brian LaFlamme was well attended and enjoyed by all. This summer a pre-school program was initiated. Teacher Faye Anderson did a superb job. Both our directors are to be commended. The Winterport Extension once again funded and directed the summer bus. It's a huge job and we thank them tremendously.

The Park Expansion Project is now completing the second year. Under a three-year grant, we feel we are more than two thirds completed and again wish to thank the many volunteers, some who have spent many, many hours with the project. The Lions have done a wonderful job in working toward the completion of the community center building. If you haven't seen it, please do — it's lovely. We hope you are all as proud of the park as the volunteers are.

Lastly, it is of utmost importance to again say thanks to all of you who volunteer your time in helping make our recreation program so successful. The board could not do all of the above without your help. A special thanks to the staff at Smith School, who as busy as they are, take time to help us.

Respectfully submitted,
Phyllis Adams

REPORT OF THE POLICE DEPARTMENT

To the Citizens of Winterport:

The Police Department has been very busy this year. This is our first year of keeping statistics, and they are as follows:

Patrol days	136
Arrests	9
Summonses	14
Written Warnings	31
Defect Tickets	69

We have covered a total of 303 complaints. They were:

Vandalism	20
Domestics	12
Thefts/Burglaries	33
Public Disturbances	62
Civil Disturbances	21
Alarms	7
Dog Complaints	82
Record Checks	4
Fire	1
Miscellaneous	61
Total Hours	1014

The Police Department has undergone major changes this year in both personnel and policies. The constables following state law will undergo a two weeks training course to better serve you, the citizens of Winterport.

We are very proud to serve the citizens of Winterport this year and are here whenever needed.

George W. Mele Sr.
Chief Constable
223-4319

John A. Bowden
Constable
223-5738

George W. Sanford III
Animal Control & Constable
223-4124

RIVERSIDE RIDERS SNOWMOBILE CLUB

We, the Riverside Riders Snowmobile Club, would like to thank the Town and all its people for the support of the local snowmobile club. Trails are readied for Cross Country skiers, Snowshoeing and our own Snowmobilers.

Club meetings are held the first and third Wednesdays of each month at eight o'clock. All are invited to join.

Thank you.

Respectfully submitted,

Ida Rancourt
Public Relations
Winterport Riverside
Riders Snowmobile Club

REPORT OF THE WINTERPORT WATER DISTRICT

A contract was awarded in September to Thomas DiCenzo, Inc., for construction of an 800,000 gallon water storage tank, a precast concrete pumping station, 915 feet of 8 inch water main, 4,610 feet of 10 inch water main, and 2,900 feet of 12 inch water main, with necessary fittings, valves, and hydrants. The tank is located behind the town recreation area and the pump house will be located adjacent to the old pump house on Lowes Brook. Work proceeded into December with the tank 98 percent complete and most of the new mains in the ground. The contract should be completed in April or May, weather permitting.

Not included in the work was painting of the new tank which will be accomplished under a separate contract in the spring.

Financing of the project is by a loan of $367,000 and a grant of $409,000 from the Farmers Home Administration. Increased costs due to interest on the loan portion and depreciation have required an increase in the rates — the first since 1969.

Donald W. Weston, Chairman
Board of Trustees

WINTERPORT WATER DISTRICT
Balance Sheet — December 31, 1982 & 1983

Assets	1982	1983
Operating Property	$241,091.22	$244,493.22
Construction in Progress		261,914.64
Current Assets:		
Cash	16,253.02	462,374.38
Material & Supplies	2,726.68	3,032.08
Accounts Receivable	8,424.13	1,776.70
	27,403.83	467,183.16
Unamortized Debt Expense	974.40	940.80
Total Assets	$269,469.45	$974,531.82
Liabilities & Other Credits		
Long Term Notes — FmHA	$183,118.73	$180,608.00
Construction Notes, 7.25%		700,000.00
Current Liabilities:		
Accrued Payroll Taxes	643.95	679.27
Accrued Interest — Const. Notes		8,000.00
		8,679.27
Reserves & Other Credits		
Reserve for Depreciation	63,243.04	67,583.04
Reserve for Uncollectibles	2,000.00	500.00
Funded Debt Retired	19,881.27	22,392.00
Earned Surplus (Deficit	582.46	(5,230.49)
	85,706.77	85,244.55
Total Liabilities & Other Credits	$269,469.45	$974,531.82

WINTERPORT WATER DISTRICT
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended December 31, 1983

Source of Funds:		
Net Loss for the Year	$ (5,812.95)	
Plus: Charges not Requiring Funds:		
Depreciation	4,340.00	
Amortization	33.60	
	(1,439.35)	
Construction Notes	700,000.00	
		698,560.65
Use of Funds:		
Construction in Progress	$261,914.64	
Office Equipment	898.00	
Meters	2,504.00	
Increase Materials & Supplies	305.40	
Decrease Accounts Receivable — Net	(5,147.43)	
Increase Accrued Payroll Taxes	(35.32)	
Increase Accrued Interest	(8,000.00)	
Total Funds Applied		252,439.29
Increase in Cash During the Year:		
Operating Funds	36.00	
Construction Note Proceeds — Unexpended	446,085.36	
		446,121.36

WINTERPORT WATER DISTRICT
COMPARATIVE INCOME STATEMENT
For the Years Ended December 31, 1982 & 1983

	1982	1983	Increase (Decrease)
Operating Revenue:			
General Service	28,671.78	27,579.38	(1,092.40)
Public Fire Protection	10,339.20	10,339.20	- 0 -
	39,010.98	37,918.58	(1,092.40)
Operating Expenses:			
Source of Supply	64.00	- 0 -	
Purification — Labor	2,400.00	2,400.00	
— Supplies & Expense	633.29	889.76	
Pumping — Labor	3,300.00	3,300.00	
— Power	2,544.37	2,515.46	
— Supplies & Expense	1,996.61	1,546.62	
Distribution — Labor	2,500.00	2,500.00	
Repairs — Buildings	895.31	736.46	
— Equipment	468.46	9.19	
— Mains	1,958.49	1,566.09	
— Services	792.00	840.00	
— Meters	- 0 -	855.36	
— Hydrants	83.59	- 0 -	
Customer Accounting			
— Billing	2,925.00	3,000.00	
— Meter Reading	1,072.05	726.95	
General — Trustees	600.00	500.00	
— Office Expenseq	600.08	588.12	
— General Expenses	1,272.48	866.47	
— Legal Expenses	- 0 -	54.00	
— Insurance	1,289.00	1,486.00	
— Transportation	1,557.16	1,360.00	
— Payroll Taxes	1,450.71	1,385.88	
Depreciation	4,150.00	4,340.00	
Provision for Uncollectibles	800.00	404.57	
	33,352.60	31,970.93	(1,381.67)
Net Operating Revenue	5,658.38	5,947.65	289.27

Winterport Water District — Comparative Income Statement (cont.):

	1982	1983	Increase (Decrease)
Interest Income	1,068.62	- 0 -	(1,068.62)
Interest on Long Term Debt	9,283.13	9,216.27	(66.86)
Amortization of Debt Expense	33.60	33.60	- 0 -
Debt Retired	2,543.87	2,510.73	(33.14)
	11,860.60	11,760.60	(100.00)
Net Income (Loss) for the Year	(5,133.60)	(5,812.95)	(679.35)

WINTERPORT WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 1983

Note A: Construction in Progress:

The District is engaged in the construction of a new standpipe and other system improvements with a total estimated cost of $706,000. The project is presently financed by $700,000 bank notes due March 6, 1984, with interest at 7.25%. Expenditures in 1983 including net interest expense amounted to $261,914.

Final funding will be by an FmHA grant of $339,000 and a bond issue of $367,000 with interest at 7.125%, payable over 40 years as is the District's other long term debt of $180,608 bearing interest at 5%.

Note B: The District filed rates effective January 1, 1984, which were designed to produce annual revenues of $79,780 and meet its debt and operating obligations.

REPORT OF THE WINTERPORT SEWERAGE DISTRICT

After reports of excess flow problems due to infiltration and excessive inflows at sewage treatment plants in the State the Department of Environmental Protection requested that a study be made of our system. This was accomplished in April by the James W. Sewall Company. It did show that during spring runoff or extremely wet periods the capacity of the treatment plant would be exceeded. To take care of these excess flows the sewage pump station is being redesigned to include a swirl concentrator which will remove the solids from flows above plant capacity.

Construction of the plant and pump station is expected to be underway this year with completion in 1985.

Donald W. Weston, Chairman
Board of Trustees

WINTERPORT SEWERAGE DISTRICT
INCOME STATEMENT
For the Year Ended December 31, 1983

Sewer Revenue — Note A		10,186.57
Operating Expenses:		
Salaries	3,623.08	
Payroll Taxes	255.38	
Maintenance	1,372.23	
Office Expense	1,841.19	
Trustees	600.00	
Insurance	1,587.00	
Legal	1,165.00	
		10,443.88
Net Operating Loss		(257.31)
Interest Expense — Net		4,146.25
Net Loss		(4,403.56)

Note A — New rates became effective July 1, 1983 that were designed to produce annual revenue of $13,000.

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1 of the current year.

I understand that the assessors (or any of them) may require me to make oath of the foregoing: and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the County Commissioners.

. . . . . .
Date

. . . . . .
Name of Taxpayer — Please Print

. . . . . .
Signature of Taxpayer. If signed on behalf of corporation, please state capacity.

Return before May 1st.

3. Real Estate

List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

	Location (St. and Number, or other brief description)	Area of Land (Lot Dimensions in ft.; or acres)	Buildings, Mobile Homes (As: Dwelling, Farmstead, Mobile Homes, Store, Garage, etc.)
a.	. . . . .	. . . . .	. . . . .
b.	. . . . .	. . . . .	. . . . .
c.	. . . . .	. . . . .	. . . . .
d.	. . . . .	. . . . .	. . . . .

(If additional space is required, use and attach blank sheet).

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes ☐ No ☐

If so, identify building and give brief description of construction or alteration.

PROPERTY DECLARATION
LIST OF ESTATES NOT EXEMPT FROM TAXATION

Filed Pursuant to Title 36, M.R.S.A., Section 706

To the Assessors of the Municipality of .....

1. I am a legal resident of .....
   (Municipality) (State)
2. Structures on land **not** owned by you:
   If Mobile Home: Give Make, Year, Model, Size, Cost when new.
   List property owned by you on April 1, which is located on leased land or land **not** owned by you, including dwelling houses, house trailers, camps, stores, storehouses or any other structures.
   Identify landowner and location in each case.

	Location (Street and number, or other brief description)	Owner of Land	Type of Structure
a.	.....	.....	.....
b.	.....	.....	.....
c.	.....	.....	.....
d.	.....	.....	.....

(If additional space is required, use and attach blank sheet.)

Is your land subject to any enforceable restrictions which limit the use to which it may be put?

Yes ☐ No ☐

If "Yes", please indicate the nature of the restriction:
(Check the appropriate block or blocks.)

Zoning ordinance ☐
Subdivision restrictions ☐
Recorded Contractual
Provisions ☐

(List of Estates not exempt from taxation)

(Other Please describe below.) ☐

4. Personal Property:

Check items owned or in possession and subject to taxation in the municipality in which this return is filed:

a. Machinery and equipment (industrial, mercantile, farm, etc.) ☐
b. Watercraft ☐
c. Furniture and fixtures — store, office, commercial ☐
d. Other — Please identify briefly ☐

. . . . . .

. . . . . .

WINTERPORT SEWERAGE DISTRICT
BALANCE SHEET
As at December 31, 1983

ASSETS		
Cash:		
Checking	7,301.26	
Reserve Savings (FmHA)	484.79	
Other	17,036.81	
Construction	9.36	
		24,832.22
Accounts Receivable — Users		3,645.55
		28,477.77
Project Expenditures		424,001.40
		452,479.17
LIABILITIES and OTHER CREDITS		
Long Term Debt:		
Notes Payable — FmHA 11 3/8% due 1985 — 2023		47,000.00
Accrued Interest		5,346.25
Contributions in aid of Construction:		
Federal	267,200.00	
State	53,440.00	
FmHA	50,000.00	
		370,640.00
Operating Fund Balance		29,492.92
		452,479.17

DETAIL OF UNCOLLECTED TAXES AND TAX LIENS
December 31, 1983

(* indicates taxes paid after books closed)

1983 RESIDENT REAL ESTATE TAXES DUE

*Agrillo, Robert L. & Mary L.	$ 138.72
Allard, Ernest & Pauline	196.00
Allen, Michael & Donna	623.50
Allen, Michael & Donna	35.00
Anderson, Conrad & Clydella	1,248.50
Anderson, Josephine	436.00
Astbury, Dale Heirs	368.50
Baker, Donald Jr.	428.50
Baker, Doreen	269.75
Bass, Doris & Philip	581.06
Bass, Doris & Philip	10.00
Bass, Doris	322.50
Bass, Doris	57.50
Bass, Philip	10.00
Bedard, Donna	196.00
Betts, Harlan & Jeannean	343.50
Bishop, Wilbur & Eunice	296.00
*Blanchard, Sherwood & Donna	223.50
Bordick, Michael & Audrey	439.25
Bowden, Sally	150.00
Bowman, David & Carol	98.50
Bradeen, Vernon	50.00
Braley, Paul H. & Maxine	286.00
Brassbridge, Robert & Helen	236.00
Brown, Elizabeth T.	436.00
Brown, Linley & Ruth	136.00
Brown, Roland & Vicky	116.00
Brown, Wayne W.	456.00
Brown, Wesley & Evelyn	501.00
Brown, Wesley & Evelyn	176.00
Brown, Wesley & Evelyn	26.00
Brown, Wesley & Evelyn	716.00
Butler, Samuel & Donna	458.50
Canty, Charles & Jeanne	36.00
Canty, Charles & Jeanne	376.00
Carpenter, David M. & Nancy	200.25
Caulkins, Ernest & Anna	156.00

*Chatto, Robert	$ 140.00
Clark, Calvin & Pauline	213.00
Clark, Richard	206.00
Clarke, Sherman Heirs	175.00
Clarke, Sherman Heirs	81.00
Clark, Standwood	116.00
Clements, Harold & Linda	436.00
Clifford, Cross, Howard	81.37
Clifford, Roger	176.00
Cole, Lewis & Karen	87.00
Cole, Lewis & Karen	77.50
Conners, Edward M. & Marilyn	187.97
Cook, Wallace III & Brenda	416.00
Coolidge, Eleanor	70.50
Coolidge, Lawrence D.	146.00
Cotrell, Dale & Lynn	596.00
Coulter, Rodney	256.00
Craig, A. Katherine	276.00
Cray, Sherman & Ellen	390.00
Crooker, Carl	201.00
Cross, Larry & Jane	24.38
Cross, Larry & Jane	180.38
Crossman, Reginald & Ruby	400.00
Crossman, Stanley B.	243.50
Cunningham, Andrew	118.50
Cunningham, Jeffrey & Sharon	466.00
Cunningham, Merlin	100.00
Cunningham, Stephen & Donna	196.00
*Darling, Ronald	396.00
*Davis, David & Kathleen	251.00
Davis, Scott & Rhonda	446.00
Dean, Arnold	206.00
Demmons, Walter	279.75
Dodge, David	304.00
Dorr, E. Hazel	416.00
Downs, Keith	326.00
Doyon, Roger	456.00
*Dunham, Marjorie C.	917.50
Dunham, Robert	287.00
*Dunham, William & Betty	394.75
Dyer, Donald	36.28
Dyer, Harold	338.50
Dysart, Janice	418.50

Ellingwood, Marjorie	$ 277.25
Emerson, Charles Oliver	257.00
Flewelling, Philip	423.50
Fogg, Sharon	366.00
Francis, Susan	196.00
Gerry, Willard, Robin & Michael	196.00
Gilks, Arnold & Howard, Christine	476.00
Gillway, Mrs. Harry Jr.	279.50
Gillway, Mrs. Harry Jr.	38.50
Gilmore, Alton	176.00
Grant, Leslie & Ethel	221.00
Green, Marsha	476.00
Grover, Shirley	386.00
Hamor, Richard & Celestia	96.00
*Harnish, Daniel & Nancy	276.00
*Harnish, Daniel & Nancy	26.00
Harnish, Henry Jr. & Terri	160.00
Harnish, Michael & Deborah	160.00
Harnish, Robert & Patricia	150.40
Harnish, William	186.00
Hincks, Donald & Sandra	1,089.75
Holmes, James & Rachel	226.00
Horr, Newell & Dorothy	456.00
Horr, Newell & Dorothy	247.50
Hotham, Daniel & Karen	373.50
*Howard, Paul & Joyce	338.50
Hussey, Wayne	456.00
Jackson, Robert H. & Laura	398.50
Jernigan, Robert & Judith	209.75
Jewett, James	159.75
Johnson, Fannie Heirs	190.00
Johnson, Roger E. Jr.	172.00
Johnson, Roger E. Jr.	26.00
Johnson, Roger E. Jr.	26.00
Johnson, Roger E. Jr.	700.00
Johnson, Roger E. Jr.	158.50
Johnson, Roger E. Jr.	103.25
Johnson, Roger E. Jr.	544.00
Jordan, Michael & Marsha	378.50
Junkins, Carleton & Louise	346.00
Keppel, George Jr.	653.50
Kingsbury, Richard	446.00

Knight, Donald Jr.	$ 120.00
Knox, Walter	202.00
Lavway, Harland P.	461.00
Lavway, Harland P.	88.50
Lavway, Harland P.	108.50
Leathers, Roberta	446.00
Lewis, Harry & Janet	86.00
Libby, Richard	506.00
Lindsay, Robert	126.00
Littlefield, Brian & Robin Jo	476.00
Littlefield, Jeffrey	209.75
Lovely, Leroy & Sandra	36.00
Manning, Burton	616.00
*Martin, Bradley & Patricia	968.50
Miller, Halbert B.	43.50
Miller, Halbert B.	28.50
Miller, Halbert B.	83.50
Milliken, Kenneth & Evenel	116.00
Monroe, Barbara L.	256.00
Montgomery, Linda	598.50
Moore, Melvin & Maria	486.00
Morse, Arnold	46.00
Murphy, Roger L.	476.00
*Mylen, Myra	20.00
McCourt, Joseph & Sharon	4.57
McGee, Kim II & Linda	477.25
McGlauflin, Donald & Catherine	960.25
McKay, Jack Jr. & Cindy	106.00
McKay, Richard	30.00
Nason, David L.	70.00
Nason, Peter & Sandra	323.50
Nealley, Roger	216.00
Nelson, Richard D.	536.00
Norton, Leonard & Imogene	246.00
Noyes, Frank & Lena	173.50
Parks, Brian & Linda	493.50
Pease, Lloyd & Francine	554.00
Perkins, Donald	116.00
*Perkins, Roger	196.00
Philbrick, Harold	216.00
Philbrick, Jerry	388.50
Philbrick, Joyce	396.00

Philbrick, Juanita	$ 306.00
Philbrick, Lewis	116.00
Philbrick, Victor III	60.00
Porter, Francis & Leona	506.00
Preston, Raymond D. Jr. & Patricia	536.00
Preston, Raymond & Glenda	374.00
Rancourt, Charles	246.15
Rancourt, Cheryl	456.00
Rancourt, Clayton & Colleen	236.00
Rancourt, Clayton & Colleen	12.60
Rancourt, Clayton & Josephine	56.00
Rancourt, Clayton & Josephine	343.50
Rancourt, Harry III	236.00
Rancourt, Josephine	756.00
Rancourt, Joy E.	518.50
Rancourt, Kenneth Sr.	184.00
Randall, Roderick & Elfreda	332.50
Rawcliffe, Jeffrey & Rachel	572.00
Rawcliffe, Jeffrey & Rachel	36.00
Raymond, Beatrice Heirs	359.00
Reynolds, V. Paul & Diane R.	812.00
Richards, George	316.00
Richmond, Alan	56.00
Richmond, Alan	366.00
Richmond, Margo	386.00
Rideout, Robert	106.00
Rowland, Patrick & Valerie	456.00
Russell, Edward & Carolyn	436.00
Ryerson, William & Gail	526.00
Sanford, George W. III	356.00
Sargent, Gary & Rebecca	38.50
Schlechter, Michael	45.00
Smith, Elmer	96.00
Smith, William & Catherine	54.00
Smith, William & Catherine	52.00
Smith, William & Catherine	26.00
Southard, Forrest & Ellen	500.38
Stevenson, Freeland & Pamela	356.00
Stratton, Peter & Marjorie	367.20
Stubbs, D. Alan & Constance	207.50
Sutherland, Roger & Gertrude	127.25
Tardiff, Thomas & Pamela	436.00

Theriault, Sally	$ 72.03
Thompson, Brett & Arlene	426.00
Tracy, Leonard & Marie	518.50
Tripp, Alfred & Georgette	32.25
Tripp, Alfred & Georgette	252.41
Turner, Ronald E.	193.50
Tweedie, Robert & Beulah	316.00
Vanidestine, Francis	128.50
Vaughn, Francis V.	792.00
Wagner, Samuel & Margaret	100.00
Watson, Kevin	100.00
Wells, George Jr. & Diane	498.50
Wescott, Gerald	30.00
Wescott, Linda	74.00
White, Arden	210.76
White, George Jr. & Evelyn	727.40
White, Marvin	236.00
White, Stuart	216.00
Whittier, Marjorie	20.00
Wilson, Don & Dale	226.00
Wilson, Don & Dale	408.50
Wilson, Dorothy	196.00
Wing, Steven & Teresa	169.90
Winterport Docks, Inc.	6,706.00
Wood, Edward & Sharma	126.00
Wood, Edward & Sharma	506.00
Woodbury, Errol H.	211.00
Worster, Allen D. & Carol	124.91
Worster, Mary Ellen	486.00
Wrenn, Raymond	188.50
York, Michael & Lee, Jade	618.00
Young, Betty	371.26
Resident Real Estate Total	$74,639.88

1983 RESIDENT PERSONAL PROPERTY TAXES DUE

Baker, Doreen	5.00
Baldwin, Alan & Patricia	6.00
Blanchard, Sherwood & Donna	3.50
Brown, Donald T.	4.00
Canty, Charles & Jeanne	2.50
Caulkins, Ernest & Anna	2.50

Clifford, Roger	$ 1.14
Conley, James Jr. & Gayle	3.00
Crooker, Carl	1.00
Cunningham, Stephen & Donna	2.00
Curtis, Glen & Beverly	2.00
Demmons, Walter	2.00
Dodge, David	2.50
Dunham, Robert	2.50
Emerson, Charles Oliver	60.00
Fish, David & Joanne	3.50
Fogg, Merton	12.00
Foster, Randall & Nancy C.	3.00
Gilks, Arnold & Howard, Christine	2.00
Godfrey, Robert E.	2.00
Grover, Shirley	2.00
Harnish, Henry F.	2.50
Harris, Charles & Jane	3.00
Heiser, Walter & Suzanna	3.00
Higgins, Philip & Rhonda	6.00
Howard, Richard & Suzan	3.00
Jackson, Robert H. & Laura	2.00
Johnson, Fannie Heirs	4.00
Johnson, Roger E. Jr.	128.00
Keppel, George Jr.	2.00
Lavway, Harland P.	6.00
Lopotro, William & Brenda	3.00
Monroe, Carolyn	6.00
Nason, David L.	6.00
Nealley, Roger	4.00
Porter, Francis & Leona	2.00
Reynolds, V. Paul & Diane R.	3.00
Richards, George	4.00
Rideout, Robert	12.00
Russell, Edward & Carolyn	3.00
Sprague, Francis & Ethel	2.50
Stevenson, Freeland & Pamela	2.50
Stover, David	4.00
Wells, George Jr. & Diane	2.50
Wilson, Don & Dale	4.00
Winterport Docks, Inc.	100.00
York, Michael & Lee, Jade	5.50
Total Resident Personal Property Taxes Due	$447.64

SUPPLEMENTAL TAXES — 1983

Phillips, Martha K.	$ 60.00
Armelin, Loretta	26.00
Field, Ricky (McGeechan)	81.00
TOTAL SUPPLEMENTALS	$ 167.00

1983 NON-RESIDENT REAL ESTATE TAXES DUE

Akridge, Dempsey & Anita	$ 36.00
Alstan Realty	155.00
Alstan Realty	52.25
Alstan Realty	26.00
Ashford, Frances	216.00
Bergold, Robert	170.00
Birmingham, Mary Irene	39.00
Birmingham, Robert & Michael	68.00
*Bonadio, John	141.00
Bovee, Beverly	100.00
*Bowden, Larry	176.00
Brown, Barbara	195.40
Callicutt, James & Ann	36.00
*Callicutt, James & Ann	434.00
Cheever, Warren & Nancy	30.00
Cohen, Donald & Fer, Morris	1,329.00
Cohen, Donald & Fer, Morris	275.50
Cole, Lawrence	40.00
Colson, Albert & Augusta Heirs	156.00
Coombs, Agnes Heirs	554.00
Copp, Edward F.	51.00
Crooker, Merle & Roland	101.88
Dunroe, Gregory T.	371.00
Dyer, Wayne	54.00
Elbthal, Arthur	51.00
Elbthal, Arthur	173.50
Elbthal, Arthur	74.50
Elbthal, Arthur	87.00
Elbthal, Arthur	92.00
Elbthal, Arthur	106.00
Elbthal, Arthur	52.00
Elbthal, Arthur	66.00
Elbthal, Arthur	208.50

Elbthal, Arthur	$ 103.50
Eldridge, George & Gardiner, Lawrence	1.08
Ellis, Earl Heirs	38.50
Foley, Ronald & Drown, Robert	137.75
Forrest, Steven	220.00
Frederick, Stephen & Catherine	166.00
Giroux, David F.	48.50
Gould, Kerry & Deborah	36.00
Jameson, W. Timothy	758.00
Knaide, Thomas	52.25
*Langway, David P.	30.00
Meehan, John	534.00
Moore, D. Wayne & Cheryl	296.00
McCann, Thomas & Gladys	158.50
McCann, Terry F.	41.00
McGeechan, Raymond & Carolyn	52.00
Nyzio, Stanley & Barbara	216.00
O'Farrell, Clifford & Gertrude	101.75
Orlandella, David P.	58.50
Perkins, George E.	36.00
Perkins, George E.	94.50
Perry, Jeanne M.	49.75
*Pluard, Dorraine	1.25
*Rooks, Allen & Genie	1,408.00
Sibley, Fred	76.00
Simeoni, David & Dona	414.00
Sites, Ellura L.	108.50
Snowmountain Enterprises	33.50
Stephenson, Thomas	478.50
James A. Taylor Hospital	720.66
Tingley, Stanwood C.	133.50
Tobin, James J.	44.75
Tozier, Terrance	186.00
Walen, Howard & Marion	51.00
Weaver, Paul W.	184.75
White, Lawrence Jr. & Sr.	146.00
Total Non-Resident Real Estate Taxes Due	$12,933.53

1983 NON-RESIDENT PERSONAL PROPERTY TAXES DUE

Ashford, Frances	$ 6.00
Meehan, John	16.00

McGeechan, Raymond & Carolyn	$ 2.50
Stephenson, Thomas	2.50
Total non-resident personal property taxes due	$ 27.00

1983 VETERANS EXEMPT TAXES DUE

Cole, Lewis & Karen	$ 584.02
Dunham, Marjorie C.	329.75
Harriman, Evander	392.00
Jernigan, Maxine	237.09
Lewis, Mrs. Guy	556.00
Nealley, Edward	116.00
Vanidestine, Francis	298.50
Total Veterans Exempt Taxes Due	$ 2,513.36

ABATEMENTS FOR 1983 TAXES
December 31, 1983

Alstan Realty	$ 52.00
Baldwin, Alan & Patricia	16.00
Brassbridge, Hazel	196.00
Huson, Dennis & Phebe	80.00
Kapler, George W.	3.00
Moran, Timothy & Kathryn	22.50
Schlechter, Michael	15.00
Pettiford, Stacey G.	33.50
Jameson, Gladys	140.00
Ouellette, Joseph	2.50
Total Abatements	$ 560.50

DETAIL OF UNCOLLECTED TAXES & TAX LIENS
DECEMBER 31, 1983

(* indicates taxes paid after books closed)

1982 TAXES

Akridge, Dempsey & Anita	$ 38.52
Allard, Ernest & Pauline	209.72
Alstan Realty	28.08
Anderson, Conrad & Clydella	1,335.89
Ashford, Frances	231.12
Astbury, Dale Heirs	394.29
Baker, Donald Jr.	17.69

Bedard, Donna	$ 188.32
Bergold, Robert	181.90
Birmingham, Mary Irene	41.73
Birmingham, Michael & Robert	3.09
Blanchard, Sherwood & Donna	239.14
*Bowden, Larry	157.31
Brassbridge, Robert & Helen	240.75
Brown, Roland & Vicky	124.12
Brown, Wesley & Evelyn	536.07
Brown, Wesley & Evelyn	188.32
Brown, Wesley & Evelyn	27.82
Brown, Wesley & Evelyn	766.12
Caulkins, Ernest & Anna	166.92
Chatto, Robert	149.80
Cheever, Warren & Nancy	32.10
Clark, Richard & Florence	220.42
Clark, Stanwood	124.12
Clements, Harold & Linda	319.43
Colson, Albert & Augusta Heirs	166.92
Coolidge, Lawrence D.	156.22
Copp, Edward F.	54.57
Craig, A. Katherine	295.32
Crooker, Carl	215.07
Crossman, Reginald & Ruby	428.00
Cunningham, Jeffrey & Sharon	498.62
Dean, Arnold	220.42
Downs, Keith	66.78
Dunham, Robert	307.09
Dunroe, William & Frances Heirs	317.43
Dyer, Harold	362.19
Elbthal, Arthur	54.57
Elbthal, Arthur	185.64
Elbthal, Arthur	79.71
Elbthal, Arthur	93.09
Elbthal, Arthur	98.44
Elbthal, Arthur	113.42
Elbthal, Arthur	55.64
Elbthal, Arthur	70.62
Elbthal, Arthur	223.09
Elbthal, Arthur	110.74
Eldridge, George & Gardiner, Lawrence	1.69
Ellingwood, Marjorie	296.65

Gilmore, Alton Jr.	$ 7.59
Grover, Shirley	395.79
Harnish, Michael & Deborah	171.20
Harriman, Evander	419.44
Harvey, Dennis & Jeanne	2.43
Holmes, James & Rachel	241.82
Jameson, W. Timothy	811.06
Jewett, James	288.63
Johnson, Fannie Heirs	203.30
Johnson, Roger E. Jr.	184.04
Johnson, Roger E. Jr.	27.82
Johnson, Roger E. Jr.	27.82
Johnson, Roger E. Jr.	890.24
Johnson, Roger E. Jr.	169.59
Johnson, Roger E. Jr.	281.67
Johnson, Roger E. Jr.	372.36
Jordon, Michael & Marsha	404.99
Kingsbury, Richard	477.22
Knight, Donald Jr.	128.40
Lavway, Harland P.	382.40
Lavway, Harland P.	94.69
Lavway, Harland P.	116.09
Leathers, Roberta	477.22
Lewis, Mrs. Guy	594.92
Lewis, Janet & Harry	92.02
*Martin, Bradley & Patricia	1,036.29
Moore, D. Wayne & Cheryl	316.72
Moore, Melvin & Maria	520.02
Morse, Arnold	49.22
*Mylen, Myra	21.40
McKay, Jack Jr. & Cindy	78.52
Nealley, Edward	124.12
Nealley, Roger	231.12
Orlandella, David P.	62.59
Pease, Lloyd & Francine	592.78
Perkins, Donald	124.12
Perkins, George E.	101.11
Perkins, George E.	38.52
Perkins, Roger	209.72
Philbrick, Bert & Jeanne	53.23
Philbrick, Harold	231.12
Philbrick, Joyce A.	423.72

Porter, Ronald	$ 10.70
Rancourt, Clayton & Josephine	59.92
Rancourt, Clayton & Josephine	367.54
Rancourt, Josephine	808.92
Randall, Roderick & Elfreda	392.69
Raymond, Beatrice Heirs	384.13
Richmond, Alan	102.72
Richmond, Alan	391.62
Richmond, Margo	413.02
Rideout, Robert	113.42
Sherman Homes, Inc.	136.96
Sibley, Fred	81.32
Simeoni, David & Donna	442.98
Thompson, Brett & Arlene	455.82
Tingley, Stanwood C.	142.84
Tozier, Terrance W.	199.02
Turner, Ronald	160.48
Tweedie, Robert & Beulah	327.42
Warner, Kendall	27.82
Wescott, Linda	79.18
White, Lawrence Jr. & Frances	156.22
Wilson, Don & Dale	195.16
Winterport Docks, Inc.	7,175.42
Wood, Edward & Sharma	134.82
Wood, Edward & Sharma	541.42
Wrye, Ronald	661.26
Total 1982 Real Estate Taxes Due	$35,874.61

1982 PERSONAL PROPERTY TAXES DUE

Ashford, Frances	$ 6.42
Blanchard, Sherwood & Donna	4.28
Brown, Donald T.	6.42
Crooker, Carl	1.07
Curtis, Glen & Beverly	2.14
Dodge, David	4.28
Dysart, Milton & Janice	2.14
Emerson, Charles Oliver	64.20
Godfrey, Robert E.	2.14
Grace, Gail	6.42
Grass, Dana	2.14
Harris, Charles	3.21

Heiser, Walter	$	3.21
Howard, Richard & Susan		2.14
Huson, Dennis & Phebe		85.60
Inman, Clifford & Evelyn		2.14
Johnson, Fannie Heirs		3.21
Johnson, Roger E. Jr.		68.48
Lopotro, William & Brenda		6.42
MacNaughton, Thomas		10.70
Nason, David L.		4.28
Nealley, Roger		4.28
Raynolds, V. Paul & Diane R.		4.28
Rideout, Robert		10.70
Stephenson, Thomas		2.14
Stover, David		4.28
Winterport Docks, Inc.		42.80
Total 1982 Personal Property Taxes Due	$	359.52

ABATEMENTS 1982 TAXES

Alstan Realty	$	27.82
Dana Bouchard		171.20
James Thomas		166.92
David Giroux		107.00
George Kapler		3.21
Total Abatements 1982	$	476.15

SUPPLEMENTAL TAXES 1982

Philips, Martha K.	$	64.20
Armelin, Loretta		27.82
Total Supplementals 1982	$	92.02

DETAIL OF UNCOLLECTED TAXES 1981

Ashford, Frances	$	6.48
Curtis, Glan & Beverly		2.16
Demmons, Walter		2.16
Emerson, Paul Preston		64.80
Goggin, Robert W.		3.24
Harris, Charles & Jane		3.24
Heiser, Walter & Suzanne		3.24
Howard, Richard & Susan		2.16
Huson, Dennis & Phebe		86.40

Mahoney, Dennis & Sibyl	$	1.08
Mailman, Bruce & Patricia		2.16
Miller, Alan & Jean		2.16
Muffuletta, Carolyn A. (Monroe)		6.48
Nason, Myron Jr.		12.96
Nason, Peter & Sandra		4.32
Rancourt, Kenneth Sr.		4.32
Stover, David		4.32
Wells, George & Martha		2.16
Wilson, Don & Dale		4.32
Total 1981 Taxes	$	218.16

TOWN PROPERTY

*Mylen, Myra	$	21.60
Bedard, Donna		162.00
Chatto, Robert		91.09
Clark, Stanwood		118.80
Knight, Donald Jr.		129.60
Leathers, Roberta		234.94
Perkins, Roger		205.20
Tozier, Terrance		194.40
Morse, Arnold		43.20
Tyler, Joseph		183.60
Total Town Property	$	1,384.43

ABATEMENTS 1981 TAXES

Thomas, James	$	162.00
Kapler, George		3.24
Total 1981 Abatements	$	165.24

SUPPLEMENTAL TAXES 1981

Philips, Martha K.	$	64.80

DETAIL UNCOLLECTED TAXES 1978

Crooker, Carl	$	.94
Emerson, Charles Oliver		20.68
*Glickman, Robin		3.76
Grass, Dana		1.88
Harris, Charles & Jane		1.88
Johnson, Sidney Heirs		2.82
Nason, Luena & Myron Jr.		5.64

Nealley, Roger	$ 3.76
Total 1978 Taxes Due	$ 41.36

DETAIL UNCOLLECTED TAXES 1979

Brooks, Eldon & Rita	$ 1.73
Brown, Wesley & Evelyn	6.22
Clements Chicks	176.46
Crooker, Carl	.86
Demmons, Walter	1.73
Dodge, David	1.73
Emerson, Paul	19.03
Grass, Dana	1.73
Harris, Charles & Jane	3.80
Heiser, Walter & Suzanne	2.59
Johnson, Fannie Heirs	2.60
*Kapler, George	2.59
Kelly, Terrence & Carol	5.19
Leathers, Roberta	4.15
Nason, Peter & Sandra	1.73
Nealley, Roger	3.46
Pierce Realty Co.	3,763.79
Porter, Francis & Leona	1.73
Rancourt, Michael	1.73
Reynolds, V. Paul & Diane	1.73
Smith, Victor Sr.	1.73
Stephenson, Thomas	1.73
Wood, Edward & Sharma	4.15
Total 1979 Taxes Due	$ 4,012.19

TAX ACQUIRED PROPERTY 1979

Clark, Stanwood	$ 95.15

DETAIL UNCOLLECTED TAXES 1980

Demmons, Walter	$ 1.95
Emerson, Paul Preston	58.50
Harris, Charles & Jane	1.95
Heiser, Walter & Suzanna	2.92
Huson, Dennis & Phebe	78.00
McAvoy, Richard & Linda	1.95
Nason, Luena	5.85
Nason, Peter & Sandra	3.90

Nealley, Roger	$	3.90
Rancourt, John Sr.		13.65
Raynolds, V. Paul		1.95
Smith, Victor Sr.		1.95
Stephenson, Thomas		1.95
Wells, George & Martha		1.95
Wilson, Don & Dale		3.90
Total 1980 Taxes Due	$	184.27

TAX ACQUIRED PROPERTY

Knight, Donald Jr.	$	117.00
Morse, Arnold		32.44
Mylen, Myra		.95
Total	$	150.39

ABATEMENTS 1980 TAXES

Kapler, George	$	2.92

TOWN OF WINTERPORT, MAINE

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January 20, 1984

Selectmen
Town of Winterport, Maine

We have examined the financial statements of the various funds of the Town of Winterport, Maine for the year ended December 31, 1983 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of general fixed assets and, accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, with the exception of the omission of a statement of general fixed assets, the aforementioned financial statements present fairly the financial position of the various funds of the Town of Winterport, Maine at December 31, 1983, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules presented on Schedule 1, 2 and 3 are not necessary for a fair presentation of the financial statements, but are presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation of the Town's system of internal accounting control, (2) performed tests of compliance with the Revenue Sharing Act and regulations as required by the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Recipients

issued by the Office of Revenue Sharing, U.S. Department of the Treasury.

Based on these procedures, we noted no instance of noncompliance with the regulations as applied to the financial statements of the Town of Winterport, Maine for the year ended December 31, 1983.

/s/ Kenneth Foster & Co.
Certified Public Accountants

Exhibit 1

TOWN OF WINTERPORT, MAINE
COMBINED BALANCE SHEET – ALL FUNDS
December 31, 1983

	Governmental Fund Types			Fiduciary Fund Type		
ASSETS	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1983 Totals (Memorandum Only)	1982 Totals (Memorandum Only)
Cash	$ 19,349.36	$	$	$	$ 19,349.36	$ 93,123.65
Investments	92,714.40	8,157.72	29,393.51	78,073.07	208,338.70	119,793.31
Loan receivable				236.00	236.00	
Taxes and liens receivable	133,050.69				133,050.69	130,954.36
Accounts receivable	5,731.69				5,731.69	5,753.94
Due from other funds – Note 2	6,990.78				6,990.78	525.71
TOTAL ASSETS	$257,836.92	$8,157.72	$29,393.51	$78,309.07	$373,697.22	$350,150.97
LIABILITIES						
Accounts payable	$ 3,005.00	$	$	$	$ 3,005.00	$ 6.42
Due to other funds – Note 2				6,990.78	6,990.78	525.71
TOTAL LIABILITIES	3,005.00			6,990.78	9,995.78	532.13
FUND EQUITY						
Reserved for fire truck		8,157.72			8,157.72	5,211.60
Reserved for government land				2,376.21	2,376.21	2,046.28
Reserved for L. Smith Library						608.33
Reserved for McKenney Fund				30,384.50	30,384.50	25,847.77
Reserved for Fred Atwood Fund				336.10	336.10	307.61
Reserved for John Thompson Fund				1,099.98	1,099.98	1,094.73
Reserved for Emily Hall Fund				1,040.13	1,040.13	1,035.17
Reserved for Cemetery Perpetual Care				[illegible]	[illegible]	[illegible]

Exhibit 1 — Combined Balance Sheet (cont.):

	Governmental Fund Types			Fiduciary Fund Type	1983	1982
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	Totals (Memorandum Only)	Totals (Memorandum Only)
Reserved for Cushing Cemetery	$	$	$	$12,589.63	$ 12,589.63	$ 17,920.45
Reserved for Airport — Drags				16,590.21	16,590.21	15,183.75
Unreserved:						
Designated for subsequent year's expenditures — Note 3	6,458.28				6,458.28	11,856.93
Undesignated	248,373.64		29,393.51		277,767.15	262,101.58
TOTAL FUND EQUITIES	254,831.92	8,157.72	29,393.51	71,318.29	363,701.44	349,618.84
TOTAL LIABILITIES AND FUND EQUITIES	$257,836.92	$8,157.72	$29,393.51	$78,309.07	$373,697.22	$350,150.97

See Accompanying Notes

Exhibit 2

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS FOR THE YEAR ENDED DECEMBER 31, 1983

	Governmental Fund Type			Fiduciary Fund Type		
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1983 Totals (Memorandum Only)	1982 Totals (Memorandum Only)
Revenues:						
Property taxes — Schedule 2	$500,578.59	$	$	$	$500,578.59	$525,647.65
Excise taxes	86,536.98				86,536.98	73,090.46
Intra-governmental		2,500.00			2,500.00	2,500.00
Interest earned on investments	11,210.73	446.12	528.45	6,461.65	18,646.95	14,004.59
Entitlement proceeds — Schedule 3			28,844.00		28,844.00	26,755.00
Rent Received	1,200.00			200.00	1,400.00	3,646.46
State of Maine tax reimbursements	1,372.65				1,372.65	3,541.23
State of Maine Revenue Sharing	48,862.60				48,862.60	39,568.31
Sale of cemetery lots						316.00
McKinney Trust Fund receipts				2,234.79	2,234.79	1,475.83
D.O.T. Block Grant	40,933.76				40,933.76	
TOTAL REVENUES	690,695.31	2,946.12	29,372.45	8,896.44	731,910.32	690,545.53

Exhibit 2 — Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Governmental Fund Types and Expendable Trust Funds

	Governmental Fund Types			Fiduciary Fund Type		
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1983 Totals (Memorandum Only)	1982 Totals (Memorandum Only)
Expenditures:						
Administration	$ 52,533.56	$	$27,700.00	$	$ 80,233.56	$ 42,859.86
Protection	52,251.87				52,251.87	52,185.92
Health & Sanitation	36,992.84				36,992.84	19,996.68
Highways	136,528.96				136,528.96	138,065.39
Welfare	5,605.08			307.29	5,912.37	6,900.92
Education	339,001.45				339,001.45	347,945.58
Parks and Recreation	6,176.48				6,176.48	8,705.85
Library	6,000.00			728.81	6,728.81	6,144.72
Cemeteries	1,650.00			6,990.78	8,640.78	2,497.91
County Tax	38,678.10				38,678.10	36,838.10
Interest on tax anticipation notes	6,682.50				6,682.50	10,208.33
TOTAL EXPENDITURES	682,100.84		27,700.00	8,026.88	717,827.72	672,349.26
Excess of Revenues over Expenditures	8,594.47	2,946.12	1,672.45	869.56	14,082.60	18,196.27
Fund balance at beginning of year	246,237.45	5,211.60	27,721.06	70,448.73	349,618.84	331,422.57
Fund balance at the end of year	$254,831.92	$8,157.72	$29,393.51	$71,318.29	$363,701.44	$349,618.84

See accompanying notes

Exhibit 3

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual
General, Federal Revenue Sharing and Capital Projects Fund
for the year ended December 31, 1983

	General Fund			Capital Projects Fund			Federal Revenue Sharing Fund		
Revenues:	Budget	Actual	Variance — favorable (unfavorable)	Budget	Actual	(unfavorable)	Budget	Actual	Variance— favorable (unfavorable)
Property taxes	$501,454.16	$500,578.59	$(875.57)	$	$	$	$	$	$
Excise taxes	73,000.00	86,536.98	13,536.98						
Intra-governmental				2,500.00	2,500.00				
Interest earned on investments		11,210.73	11,210.73		446.12	446.12		528.45	528.45
Entitlement proceeds							27,700.00	28,844.00	1,144.00
Rent received		1,200.00	1,200.00						
State of Maine tax reimb.	933.65	1,372.65	439.00						
State of Maine Revenue Sharing	48,289.90	48,862.60	572.70						
D.O.T. Block Grant	40,975.00	40,933.76	(41.24)						
TOTAL REVENUES	664,652.71	690,695.31	26,042.60	2,500.00	2,946.12	446.12	27,700.00	29,372.45	1,672.45
Expenditures:									
Administration	59,220.00	52,533.56	6,686.44				27,700.00	27,700.00	
Protection	54,739.20	52,251.87	2,487.33						
Health and Sanitation	37,285.50	36,992.84	292.66						
Highways	135,275.00	136,528.96	(1,253.96)						
Welfare	6,000.00	5,605.08	394.92						
Education	339,001.45	339,001.45							
Parks and Recreation	5,393.65	6,176.48	(782.83)						
Library	6,000.00	6,000.00							
Cemeteries	2,000.00	1,650.00	350.00						
County tax	38,678.10	38,678.10							
Int. on tax anticipation notes		6,682.50	(6,682.50)						
TOTAL EXPENDITURES	683,592.90	682,100.84	1,492.06				27,700.00	27,700.00	
Excess of Revenues Over (Under) Expenditures	(18,940.19)	8,594.47	27,534.66	2,500.00	2,946.12	446.12		1,672.45	1,672.45
Fund balance at the beginning of year	246,237.45	246,237.45		5,211.60	5,211.60		27,721.06	27,721.06	
Fund balance at end of year	$227,297.26	$254,831.92	$27,534.66	$7,711.60	$8,157.72	$446.12	$27,721.06	$29,393.51	$1,672.45

See accompanying notes

NOTES TO FINANCIAL STATEMENTS
December 31, 1983

Note 1 — Summary of Significant Accounting Policies

The Town operates under a Selectman-Manager form of government and provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Winterport conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds

General Fund — The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds — Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds.)

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust Funds – Trust Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recognized as income when receivable from taxpayers. Other taxpayer accessed income is considered "measurable" when in the hands of the government and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest and lien costs are recognized as revenue when collected.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

C. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the bud-

getary data reflected in the financial statements:

1. During the month of March, the townspeople approve the budget at a town meeting.
2. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

D. Investments

Investments are stated at cost or amortized cost, which approximates market.

E. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting).

F. Total Columns on Combined Statement — Overview

Total columns on the Combined Statements — Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 — Inter Fund Payables

At December 31, 1983 the General Fund recognized receivables from the Trust Fund of $6,990.78 due from the Cushing Cemetery Trust Fund.

Note 3 — General Fund Balance Carried

The following funds were unexpended as of December 31, 1983 and were carried forward into the operations of 1984:

Account Name	Amount
Town Office Improvements	$ 1,995.30
Planning Board	1,217.88
Civil Emergency Preparedness	222.25
Winterport Health Council	20.00
Recreation Board	2,636.98
Riverside Riders Snowmobile Club	365.87
Total	$ 6,458.28

Note 4 — Retirement Plan

The employees of the Town of Winterport are covered by Maine State Retirement and/or Social Security, but no other retirement plan exists.

Schedule 1

SCHEDULE OF ACTIVITY IN COMBINED TRUST FUND ACCOUNTS
December 31, 1983

	Fund Balances 1/1/83	Interest Earned	Other Receipts	Disbursements	Fund Balances 12/31/83
Bangor Savings Bank 9.14% Certificate of Deposit					
Airport — Drags	$15,183.75	$ 1,406.46	$	$	$16,590.21
Cushing Cemetery	17,920.45	1,659.96		6,990.78	12,589.63
Cemetery Perpetual Care	6,404.64	593.26		96.37	6,901.53
Emily Hall — Church Trust Fund	1,035.17	95.88		90.92	1,040.13
John Thompson — Library Fund	1,094.73	101.40		96.15	1,099.98
Fred Atwood for Worthy Poor	307.61	28.49			336.10
McKenney Fund	25,847.77	2,421.94	2,234.79	120.00	30,384.50
L. Smith Library Fund	608.33	24.33		632.66	
Total Certificate of Deposit Equity	68,402.45	6,331.72	2,234.79	8,026.88	68,942.08
Bangor Sav. Bank 5½% Savings Acct.	2,046.28	129.93	200.00		2,376.21
TOTAL TRUST FUND EQUITY — Exhibit 1	$70,448.73	$ 6,461.65	$ 2,434.79	$ 8,026.88	$71,318.29

See accompanying notes

Schedule 2

SCHEDULE OF VALUATION AND ASSESSMENT
Year Ended December 31, 1983

Assessed Valuation:	
Real Estate	$24,988,912.63
Personal Property	83,792.00
	25,072,704.63
	.0200
1983 Tax Commitment	501,454.16
Add: Supplemental Taxes	329.24
Total Taxes Committed to Tax Collector	501,783.40
Less: Abatements	1,204.81
Property Tax Revenue — Exhibit 2	$ 500,578.59

Schedule 3

ANALYSIS OF FEDERAL REVENUE SHARING
Year Ended December 31, 1983

Balance January 1, 1983			$27,721.06
Add:			
Entitlement receipts			
January 10	$7,335.00		
April 11	7,169.00		
July 8	7,169.00		
October 11	7,171.00		
		$28,844.00	
Interest earned		528.45	
			29,372.45
Less Appropriations:			
Administration			27,700.00
Balance December 31, 1983			$29,393.51

See accompanying notes

WARRANT

State of Maine **County of Waldo, s.s.**

To George W. Mele Sr., a Constable of the Town of Winterport, in the County of Waldo:

GREETINGS:

In the name of the state of Maine, you are hereby required to notify and warn the voters of the Town of Winterport, in said county, qualified by law to vote in town affairs, to meet at the Town Office Building, in said town, on Monday, the 19th day of March A.D., 1984, at ten o'clock in the forenoon, then and there to act on the Articles 1 and 2.

And to notify and warn the voters to meet at the Sproul-Weed Gymnasium at the L. H. Smith School in said town, at seven thirty o'clock in the evening on Tuesday, the 20th day of March A.D., 1984, then and there to act on Articles 3 through all of said Articles being set out below to wit:

Article 1. To elect a Moderator to preside at said meeting.

Article 2. To elect by secret ballot, two Selectmen for three years, one Selectman for two years, one Assessor for three years, one School Administrative District No. 22 Director for three years and one School Administrative District No. 22 Director for two years.

Article 3. To choose one member to serve on the Budget Committee for a term ending in 1987.

Article 4. To see what sum of money the Town will vote to raise or appropriate for the Selectmen's Salaries.

Selectmen Recommend	$ 2,500.00
Budget Committee Recommends	$ 2,250.00

Article 5. To see what sum of money the Town will vote to raise or appropriate for the Assessors' Salaries.

Selectmen Recommend	$ 3,900.00
Budget Committee Recommends	$ 3,450.00

Article 6. To see what sum of money the Town will vote to raise or appropriate for the Administration account.

Selectmen Recommend appropriating $29,393.51 from Federal Revenue Sharing and raising $7,991.49 from taxation.
Budget Committee Recommends appropriating $29,393.51 from Federal Revenue Sharing and raising $7,991.49 from taxation.

Article 7. To see what sum of money the Town will vote to raise or appropriate for the Fire Department.

Selectmen Recommend	$16,100.00
Budget Committee Recommends	$16,100.00

Article 8. To see what sum of money the Town will vote to raise or appropriate for Fire Department Equipment.

Selectmen Recommend	$ 1,400.00
Budget Committee Recommends	$ 1,400.00

Article 9. To see what sum of money the Town will vote to raise or appropriate to be placed in a Capital Reserve account for the future purchase of a truck chassis for the Fire Department small tanker.

Selectmen Recommend	$ 2,500.00
Budget Committee Recommends	$ 2,500.00

Article 10. To see what sum of money the Town will vote to raise or appropriate for the purchase of New Fire Department Radios.

Selectmen Recommend	$ 3,000.00
Budget Committee Recommends	$ 3,000.00

Article 11. To see what sum of money the Town will vote to raise or appropriate to be placed in a Capital Reserve account for the future purchase of a New Ambulance.

Selectmen Recommend	$ 2,500.00
Budget Committee Recommends	$ 2,500.00

Article 12. To see what sum of money the Town will vote to raise or appropriate for the Police Department.

Selectmen Recommend	$10,500.00
Budget Committee Recommends	$10,500.00

Article 13. To see what sum of money the Town will vote to raise or appropriate for Solid Waste Disposal.

Selectmen Recommend	$37,000.00
Budget Committee Recommends	$37,000.00

Article 14. To see what sum of money the Town will vote to raise or appropriate for Street Lights.

Selectmen Recommend	$ 9,500.00
Budget Committee Recommends	$ 9,500.00

Article 15. To see what sum of money the Town will vote to raise or appropriate for Hydrant Rental.

Selectmen Recommend	$24,000.00
Budget Committee Recommends	$24,000.00

Article 16. To see what sum of money the Town will vote to raise or appropriate for Elm Tree Removal and Shade Tree Planting.

Selectmen Recommend	$ 3,500.00
Budget Committee Recommends	$ 3,500.00

Article 17. To see what sum of money the Town will vote to raise or appropriate for the Recreation Board.

Selectmen Recommend	$ 5,500.00
Budget Committee Recommends	$ 5,500.00

Article 18. To see what sum of money the Town will vote to raise or appropriate for a New Landfill Search and Testing.

Selectmen Recommend	$ 4,500.00
Budget Committee Recommends	$ 4,500.00

Article 19. To see what sum of money the Town will vote to raise or appropriate for Town Road Maintenance.

Selectmen Recommend appropriating $3,000.00 from Excise Tax and raising $39,150.00 from taxation.

Budget Committee Recommends appropriating $3,000.00 from Excise Tax and raising $39,150.00 from taxation.

Article 20. To see what sum of money the Town will vote to raise

or appropriate for Town Road Reconstruction.

Selectmen Recommend appropriating $40,975.00 from the State Highway Block Grant and raising $22,525.00 from taxation.
Budget Committee Recommends appropriating $40,975.00 from the State Highway Block Grant and raising $22,525.00 from taxation.

Article 21. To see what sum of money the Town will vote to raise or appropriate for Snow Removal, Sanding, and Equipment.

Selectmen Recommend appropriating $80,000.00 from Excise Tax.
Budget Committee Recommends appropriating $80,000.00 from Excise Tax.

Article 22. To see what sum of money the Town will vote to raise or appropriate for the Planning Board.

Selectmen Recommend	$ 3,434.12
Budget Committee Recommends	- 0 -

Article 23. To see what sum of money the Town will vote to raise or appropriate for General Assistance.

Selectmen Recommend	$ 6,200.00
Budget Committee Recommends	$ 6,200.00

Article 24. To see what sum of money the Town will vote to raise or appropriate for the Winterport Health Council.

Selectmen Recommend	$ 500.00
Budget Committee Recommends	$ 500.00

Article 25. To see what sum of money the Town will vote to raise or appropriate for Social Services.

Selectmen Recommend	$ 3,684.00
Budget Committee Recommends	$ 3,684.00

Note:

WCCSA Transportation	$ 935.00
Central Maine Agency on Aging	802.00
Comm. Health & Counseling	323.00
Mid-Coast Human Resource Counsel (RSVP)	100.00

Eastern Transportation	$ 950.00
Eastern Maine Agency on Aging	574.00

Article 26. To see what sum of money the Town will vote to raise or appropriate for the Riverside Riders Snowmobile Club.

Selectmen Recommend $700.00 contingent on that amount or more being received in Snowmobile Registration Fees from the State of Maine.

Budget Committee Recommends $700.00 contingent on that amount or more being received in Snowmobile Registration Fees from the State of Maine.

Article 27. To see what sum of money the Town will vote to raise or appropriate for the Winterport Free Library.

Selectmen Recommend	$ 6,000.00
Budget Committee Recommends	$ 6,000.00

Article 28. To see what sum of money the Town will vote to raise or appropriate for the Town Cemeteries.

Selectmen Recommend	$ 1,200.00
Budget Committee Recommends	$ 1,200.00

Article 29. To see what sum of money the Town will vote to raise or appropriate for the Oak Hill Cemetery.

Selectmen Recommend	$ 1,000.00
Budget Committee Recommends	$ 1,000.00

Article 30. To see what sum of money the Town will vote to raise or appropriate for Memorial Day.

Selectmen Recommend	$ 250.00
Budget Committee Recommends	$ 250.00

Article 31. To see what sum of money the Town will vote to raise or appropriate for Workers Compensation.

Selectmen Recommend	$ 4,000.00
Budget Committee Recommends	$ 4,000.00

Article 32. To see what sum of money the Town will vote to raise or appropriate for Social Security.

Selectmen Recommend	$ 4,000.00
Budget Committee Recommends	$ 4,000.00

Article 33. To see what sum of money the Town will vote to raise or appropriate for Unemployment Compensation.

Selectmen Recommend	$ 1,500.00
Budget Committee Recommends	$ 1,500.00

Article 34. To see if the Town will vote to accept as a Town Way that portion of the Street passing through the subdivision shown on survey entitled "Wilson's Homesites, Part II, Winterport, Maine" dated March 1975, prepared by Albert C. Nelson, recorded in Waldo County Registry of Deeds, Drawer 10, Page 127, which said portion is described in the deed from Carroll K. Wilson, et al to The Inhabitants of the Town of Winterport, dated February 1984, and further shown in red on a copy of the Wilson Homesites subdivision plan on file with the Town Manager, to which reference may be made.

Article 35. Shall an ordinance entitled An Ordinance Regulating the Control of Barking Dogs in the Town of Winterport be enacted?

An Ordinance

Regulating the Control of
Barking Dogs in the
TOWN OF WINTERPORT

No owner or person having custody of any dog kept within the legal limits of the Town of Winterport shall allow such dog to unnecessarily annoy or disturb any person by continued or repeated barking or other loud or unusual noises.

Upon written complaint, signed and sworn to, any constable of the Town of Winterport or duly qualified State or County law enforcement official may investigate and may give written notice to the owner or keeper of such dog that such annoyance or disturbance must cease. The warning shall be made part of the complaint.

Thereafter, upon continuance of such annoyance or disturbance, such owner shall be guilty of a civil violation and upon conviction thereof shall be punished by a fine of $25.00 for each offense. All fines so assessed shall be recovered for use of the Town of Winterport through District Court.

Article 36. To see (a) if the Town will vote to fix a date when taxes shall be due and payable; and (b) to see if the Town will fix a rate of interest to be charged on taxes unpaid after said date.

Selectmen Recommend 15% after November 1, 1984.
Budget Committee Recommends 15% after November 1, 1984.

Article 37. To see if all real estate acquired in any manner by the Town of Winterport shall be disposed of by the Selectmen only after receipt of recommendations from the Planning Board and Recreation Board concerning said disposition. The Selectmen at their discretion (1) may elect to dispose of said real estate to the former owner upon payment of all taxes, interest and costs due and owing, or (2) by sealed bid, advertised in the Town Report in addition to other usual methods of advertising the sale. The advertisement shall give the date that the bid shall be accepted and such other information as the Selectmen deem appropriate. In connection with the above mentioned disposition of real estate, the Selectmen shall be authorized to execute all deeds or documents of conveyance.

Article 38. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to borrow Tax Anticipation Monies during the ensuing year.

The polls for voting on Articles 1 and 2 will be open at 10:00 a.m. and will close at 8:00 p.m.

Given under our hands this 14th day of February, 1984

Roger F. Newey
Elizabeth C. Gause
Lledrew S. Hackett, Sr.
Leroy T. Nelson
Thomas A. Skratt

A true Copy
Attest:
Cheryl M. Rancourt
Clerk of Winterport

AMENDMENT TO ARTICLE 17

The Winterport Recreation Board wishes to amend Town Article #17 recommending $5,500. The Board recommends that $900 be added to the original sum. The reason for this change is the expense incurred due to the theft of the town tractor, ballfield repair, and replacement of tennis nets. To illustrate:

$5,500	Town warrant recommendation
2,300	Insurance money from tractor loss
300	1983 balance from Winterport Recreation Board
$8,100	
-4,100	New tractor estimate
$4,000	
-2,500	Summer Recreation Program
$1,500	
- 600	4th of July Expense
$ 900	
-1,800	Park Maintenance (mowing, gas, repair of tennis courts, basketball court, and ball fields)

[illegible] as a capital investment from the general [illegible] fund. Since this is not the case, the Board needs the extra $900 to run its programs. If the amendment is not accepted, the Board will have to cut participation in the 4th of July and Park Maintenance Programs.

The Recreation account is less that 1% of the total town budget. To add an additional $900, the average cost increase for each town taxpayer would be less than one dollar.

ANNUAL

OF THE

MUNICIPAL OFFICERS

REPORT

1984 - 1985

Bring This Report With You to Town Meeting

One Hundred and Twenty-Second

ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

WINTERPORT, MAINE

TOGETHER WITH WARRANT FOR TOWN MEETING

MARCH, 19, 1985

•

INCORPORATED MARCH, 12, 1860

This report is dedicated to the memory of J. Henry Foley, who served as a member of the School Committee, Budget Committee, Planning Board, and Board of Selectmen for a total of twenty-five years.

BRING THIS REPORT WITH YOU TO TOWN MEETING

Printed by J. A. BLACK CO. Belfast, Me.

THE BACON TREE
1860

TOWN OF
WINTERPORT
WINTERPORT, MAINE 04496

SELECTM
ASSESSC
TOWN MANAG
TOWN CLE

To the Citizens of the Town of Winterport:

It is my pleasure to submit to you this report of the activities of the Town of Winterport for 1984. It was a busy year for your Town Government. Some of the highlights included:

1. The first year of use for the new solid waste transfer station. We completed the year within our budget and with only minimal problems with the system.
2. We continued to participate in the Penobscot Valley Regional Solid Waste Project. Progress was made in negotiating with a private developer to construct an incineration facility which will handle all solid waste disposal in the Bangor area. We also completed preliminary testing for a new landfill in town, should the regional solution not materialize.
3. The Department of Transportation completed the reconstruction of Route 1A and paved Routes 69 and 139 in town. The Town of Winterport was able to pave portions of the Monroe Road, Goshen Road and Coles Corner Road.
4. We successfully negotiated with two cable television companies to bring service to Winterport. A contract has been signed with Coastal Cable Incorporated to begin service this year.
5. A new ballfield was completed at the Community Park. Thanks to the efforts of the local Lions Club, the Community Building is now in operation and has been put to good use by the Boy Scouts, Girl Scouts, Recreation Department and others.
6. Several new businesses opened on Main Street and a new historical museum nears completion thanks to the hard work of the Winterport Historical Association.

As Winterport enters its 125th year, the primary challenge remains providing quality service at a reasonable cost. The Selectmen, Budget Committee, and I work diligently on the annual budget, but it is the duty of every voter to attend the Town Meeting and make the ultimate decision of what will be funded in 1985.

I will conclude by again thanking the Town's boards,volunteers, and employees for their help and cooperation in 1984. It has been a pleasure to work with them all.

Respectfully submitted,

Richard A. Erb
Town Manager

MUNICIPAL OFFICERS

Selectmen, Overseers of the Poor

Thomas A. Skratt, Chairman	Term expires 1985
John M. Haskell	Term Expires 1987
Thomas A. Doe	Term Expires 1987
Lledrew S. Hackett, Sr.	Term Expires 1986
Leroy T. Nelson	Term Expires 1986

Assessors

Ardane R. Whittier, Chairman	Term Expires 1987
Roger S. Parker	Term Expires 1986
Ira M. Bates	Term Expires 1985
Town Manager	Richard A. Erb
Town Clerk	Cheryl M. Johnson
Administrative Assistant	Coral P. Higgins
Fire Chief	Creighton L. Parker
Fire Warden	Leroy T. Nelson
Fire Inspector	Forrest Smith
Tree Warden	Creighton L. Parker
Plumbing Inspector	Charles Rancourt
CEP Director	Creighton L. Parker
Registrar of Voters	Cheryl M. Johnson
Welfare Director	Richard A. Erb
Road Commissioner	Richard A. Erb
Town Attorney	Kevin Cuddy
Code Enforcement Officer	Richard A. Erb
Constables	George W. Mele Sr., Chief
	James Gillway
Animal Control Officer	George W. Sanford III

Planning Board

Nancy Patterson, Chairman	Term Expires 1986
Gordon Wildes	Term Expires 1985
Vaughn Thibodeau	Term Expires 1985
Harold Dyer	Term Expires 1986
Joan Beard	Term Expires 1987
Frank White	Term Expires 1988
Robert Thibodeau, Jr.	Term Expires 1989

Recreation Board

Michael Bordick, Chairman	Term Expires 1986
Paul Howard	Term Expires 1985
John Fraser	Term Expires 1985
Paul Hogancamp	Term Expires 1986
Shannon Erb	Term Expires 1986
Sally Flewelling	Term Expires 1987
Armand Schumacher	Term Expires 1987
Larry Rogers	Term Expires 1987

Budget Committee

Leslie Schneider, Chairman	Term Expires 1987
Robert Higgins	Term Expires 1986
Earl Beard	Term Expires 1985
Robert Smith	Term Expires 1985
George Wast	Term Expires 1986
Robert Thibodeau, JR.	Term Expires 1986
Mary Wright	Term Expires 1985
Michael Cyr	Term Expires 1986

Winterport Sewerage District
Winterport Water District
Board of Trustees

Donald W. Weston, Chairman	Term Expires 1985
Forrest Nelson	Term Expires 1985
John Logan	Term Expires 1986
Kenneth C. Nealley, Clerk	Term Expires 1986
Donald O Nelson	Term Expires 1986

School Administrative District No. 22
Directors

John Logan	Term Expires 1987
Patricia V. French	Term Expires 1986
Judith Cuddy	Term Expires 1985
John Pickering	Term Expires 1985

Representative to the Legislature

Nathaniel J. Crowley, Sr.

Home Address	Cape Jellison Stockton Springs, Maine 04981 567-3629
Capitol Address:	House of Representatives State House Augusta, Maine 04333 289-2866

State Senator

Sen. Melvin A. Shute

Home Address:	723 School Street Stockton Springs, Maine 04981 567-3364
Capital Address:	Senate of Maine State House Augusta, Maine 04333
Telephone:	289-1505
Toll-Free Number, Jan. to June	1-800-423-6900

SELECTMEN'S REPORT
December 31, 1984

GENERAL GOVERNMENT

Town Officials

Receipts

Appropriation — Assessors	3,900.00	
Appropriation — Selectmen	2,500.00	
Total		6,400.00

Expenditures

Salaries — Assessors	3,900.00	
Salaries — Selectmen	2,500.00	
Total		6,400.00

Town Office Improvements

Receipts

Carried Balance	1,995.30	
Total		1,995.30

Expenditures

Misc. Supplies	5.00	
Total		5.00
Balance Carried		1,990.30

Social Security

Receipts

Appropriation	4,000.00	
Total		4,000.00

Expenditures

Treasurer, State of Maine	4,638.29	
Total		4,638.29
Overdraft		(638.29)

WORKMEN'S COMPENSATION

Receipts

Appropriation	4,000.00	
D.W. Mahoney Agency	968.00	
Total		4,968.00

Expenditures

Aetna Life & Casualty	4,435.00	
Total		4,435.00
Balance		533.00

Planning Board

Receipts		
Carried Balance	1,217.88	
J-E-T Realty Trust	280.00	
Total		1,497.88
Expenditures		
Doris Speyer	27.90	
PVRPC	495.91	
The Republican Journal	28.00	
Total		551.81
Balance		946.07

Unemployment Compensation

Receipts		
Appropriation	1,500.00	
Total		1,500.00
Expenditures		
Bureau of Employment Security	1,821.96	
Total		1,821.96
Overdraft		(321.96)

Administration

Receipts		
Federal Revenue Sharing	29,393.51	
Appropriation	7,991.49	
Permits & Plumbing	866.00	
— Pole	16.00	
— Weapons	195.00	
Automobile Registrations	1,408.00	
Clerk fees	1,547.95	
Interest — 1984 Taxes	683.16	
Interest cost — Liens & Deeds	21,091.85	
Misc. Income	298.93	
Interest N.O.W. Account	1,100.02	
Total		64,591.91
Expenditures		
Salaries — Manager	17,475.33	
Clerks	18,496.27	
Expenses — Manager	2,635.00	
— Clerks	247.53	

Printing	1,571.00	
MMA & Auditing	2,886.60	
Elections	732.29	
Legal fees	1,188.65	
Supplies & Postage	3,709.18	
Custodian	705.00	
Plumbing Permits	796.57	
Advertising - Bonds - Insurance	2,788.62	
Lien Recording	825.00	
Lien Discharges	897.00	
Deed Recordings	58.00	
Telephone	1,274.27	
Electricity	575.65	
Water & Sewer	384.72	
Heat	2,470.69	
Sludge Control	1,000.00	
Miscellaneous	3,401.77	
Total		64,119.14
Balance		472.77

PROTECTION

Police Department

Receipts

Appropriation	10,500.00	
Treasurer, State of Maine	220.00	
Edward Russell	16.60	
Nancy Moore	4.00	
Accounts Receivable	100.00	
Total		10,840.60

Expenditures

Salaries — School Patrol	516.00	
— Constables	5,181.32	
Mileage	2,425.66	
Supplies	539.73	
Telephone	179.44	
Court Days	300.00	
Insurance	515.00	
Journal Entry #4	500.00	
Advancement repayment	95.00	
Miscellaneous	579.13	
Total		10,831.28
Balance		9.32

Fire Department Radios

Receipts

Appropriation	3,000.00	
Total		3,000.00

Expenditures

Downeast Radio Comm. Inc.	2,988.62	
Total		2,988.62
Balance		11.38

Fire Department Capital Reserve

Receipts

Opening Balance	8,157.72	
Appropriation	2,500.00	
Interest earned	772.42	
Total		11,430.14

Fire Department

Receipts

Appropriation	16,100.00	
Ambulance Service	902.79	
Frank Flewelling	8.00	
Treasurer State of Maine	199.00	
Winterport Docks, Inc.	41.65	
Total		17,251.44

Expenditures

Salaries — Warden	75.00	
— Chief	960.00	
Labor	2,660.00	
Repairs & Supplies	4,172.54	
Gas, Oil & Antifreeze	657.16	
Telephone	1,560.34	
Lights & Fuel	3,370.42	
Insurance	2,131.00	
Water & Sewer	156.80	
Miscellaneous	143.94	
Total		15,887.20
Balance		1,364.24

Fire Department Equipment

Receipts		
Appropriation	1,400.00	
Total		1,400.00
Expenditures		
Maine Line Fire Equipment	963.48	
Blanchard Assoc., Inc.	242.41	
Total		1,205.89
Balance		194.11

Ambulance Capital Reserve

Receipts		
Appropriation	2,500.00	
Interest earned	14.23	
Total		2,514.23

Street Lights

Receipts		
Appropriation	9,500.00	
Total		9,500.00
Expenditures		
Bangor Hydro Electric	49.65	
Central Maine Power Co.	9,986.47	
Total		10,036.12
Overdraft		(536.12)

Animal Shelter

Receipts		
Dog License Fees	120.00	
Total		120.00
Expenditures		
Corrine Fitzjurls	12.00	
Barbara Farren VMD	35.00	
City of Bangor	5.00	
Belfast Humane Society	12.00	
Total		64.00
Balance		56.00

Civil Emergency Preparedness

Receipts

Carried Balance	222.25	
Total		222.25

Dutch Elm & Shade Tree Planting

Receipts

Appropriation	3,500.00	
Total		3,500.00

Expenditures

Peter Johnson	37.41	
Crimson King Tree Service	1,480.00	
Paul Bunyan Tree Service	255.00	
Philip Bass & Son	665.00	
Payroll — Labor	215.43	
Sprague's Nursery	770.00	
Total		3,422.84
Balance		77.16

Hydrant Rentals

Receipts

Appropriation	19,000.00	
Total		19,000.00

Expenditures

Winterport Water District	19,000.00	
Total		19,000.00

HEALTH & SANITATION

Winterport Health Council

Receipts

Appropriation	500.00	
Carried Balance	20.00	
Total		520.00

Expenditures

Winterport Health Council	20.00	
New England Medical Supplies	500.00	
Total		520.00

WINTERPORT SOLID WASTE DISPOSAL

Receipts		
Appropriation	22,000.00	
Surplus	15,000.00	
Opening Balance	3,005.00	
Total		40,005.00
Expenditures		
Attendant	5,242.30	
Dozer	1,685.00	
Gravel	1,384.00	
Sawyer's	22,277.58	
Electricity	168.83	
Compactor Rental	3,225.92	
Supplies	80.55	
Miscellaneous	5,666.70	
Total		39,730.88
Balance		274.12

New Landfill Testing

Receipts		
Surplus appropriation	4,500.00	
Total		4,500.00
Expenditures		
Vaughn Thibodeau & Sons	335.00	
CES	74.90	
Total		409.90
Balance		4,090.10

Penobscot Valley Regional Solid Waste Project

Receipts		
Special Town Meeting Appropriation from Surplus	2,675.00	
Total		2,675.00
Expenditures		
PVRSWP	2,675.00	
Total		2,675.00

Social Services For Elderly

Receipts		
Appropriation	4,284.00	
Total		4,284.00

Expenditures		
Eastern Area Agency on Aging	574.00	
Eastern Transportation Serv. Inc.	950.00	
Central Maine Area Agency on Aging	802.00	
Mid-Coast Human Resource Council	100.00	
WCCSA	935.00	
Community Health Counciling	323.00	
Total		3,684.00
Balance		600.00

ROAD MAINTENANCE

Snow Removal & Equipment

Receipts		
Excise Taxes	80,000.00	
Dead River Company	52.50	
Harland Perkins	125.00	
Robert Thibodeau Jr.	20.00	
Total		80,197.50

Expenditures		
Labor	313.72	
Trucks	41,321.59	
Loader	11,695.89	
Salt & Sand	26,095.49	
Sidewalks, Town Office, Fire Station, & Library	2,314.25	
Snow fence & Labor	970.69	
Advertising & Insurance	224.66	
Atwood's Sander	528.00	
Lights & Miscellaneous	1,390.21	
Plow Parts	3,564.48	
Sander Parts	300.17	
Plow Repairs	2,121.17	
Sanders Repairs	1,200.20	
Total		92,040.52
Overdraft		(11,843.02)

Town Road Maintenance

Receipts		
Excise Taxes	3,000.00	
Appropriation	39,150.00	
George Adams Corp.	32.40	

Melissa Burke	170.69	
Leon Rancourt	200.69	
Frank White	175.82	
Robert Higgins, Jr.	169.00	
Wilcox Manufacturing Co.	93.54	
Leonard Leighton	50.00	
Doyle Harriman	115.60	
Eugene Staples	170.69	
Accounts Receivable	117.50	
Total		43,445.93

Expenditures

Washouts — Labor	171.97	
— Equipment	8,783.62	
— Materials	3,575.53	
Patching — Labor	1,077.70	
— Equipment	4,063.69	
— Materials	6,440.13	
Ditching	292.50	
Culverts — Labor	184.77	
— Equipment	442.42	
— Supplies	3,391.93	
Grading	7,961.31	
Signs	180.10	
Dust Control — Labor	315.00	
— Equipment	355.50	
— Calcium Chloride	6,734.00	
Mowing — Bush Cutting	890.58	
Street Sweeping — Labor	2,011.61	
— Equipment	1,071.40	
— Supplies	48.79	
Miscellaneous	473.39	
Total		48,465.94
Overdraft		(5,020.01)

Town Road Re-Construction

Receipts

Appropriation	22,525.00	
Treasurer, State of Maine	40,975.00	
Total		63,500.00

	Expenditures	
Trucks	7,333.37	
Loader	1,557.80	
Grader	2,059.86	
Backhoe	1,872.26	
Bulldozer	859.95	
Gravel	1,083.00	
Supplies	45,983.01	
Labor	1,162.50	
Miscellaneous	1,542.00	
Total		63,453.75
Overdraft		(46.25)

Charities

Appropriation	6,200.00	
Total		6,200.00
	Expenditures	
Food	3,587.09	
Fuel	2,228.71	
Lights	753.20	
Rent	565.00	
Medicine	245.79	
Miscellaneous	27.99	
Total		7,407.78
Overdraft		(1,207.78)

McKenney Worthy Poor Fund

	Receipts	
Merrill Trust Company	1,874.76	
Miscellaneous Income	236.00	
Bangor Savings Bank	162.47	
Total		2,273.23
	Expenditures	
Case #1	175.00	
Case #2	580.00	
Case #3	1,518.23	
Total		2,273.23

RECREATION

Riverside Riders Snowmobile Club

Receipts		
Opening balance	365.87	
Treasurer State of Maine	700.00	
Riverside Riders	600.00	
Total		1,665.87
Expenditures		
Gillen's Store	52.61	
W.N.Patterson Texaco	18.85	
Gerrity Building Center	748.12	
Robert Noyes	119.50	
Bangor Pipe & Supply Inc.	162.07	
Lane Construction Co.	255.78	
Frankfort Chainsaw Shop	283.00	
Total		1,629.93
Balance		25.94

Recreation Board

Receipts		
Carried balance	2,636.98	
Appropriation	6,400.00	
Treasurer, State of Maine	92.00	
Michael Bordick	8.18	
Total		9,137.16
Expenditures		
Summer Director	2,000.00	
Supplies	920.04	
Insurance	300.34	
Advertising	131.04	
Repairs	542.68	
Gym Costs	22.35	
Mowing	581.00	
Summer bus	250.00	
New Tractor	2,992.50	
Total		7,739.95
Balance		1,397.21

Park Expansion Project

Receipts

H.E. Sargent, Inc.	4,930.00	
Sterns Lumber Co.	179.82	
Treasurer, State of Maine Accounts Receivable	5,611.01	
Total		10,720.83

Expenditures

H.E. Sargent, Inc.	5,429.46	
Wilcox Manufacturing	62.66	
Atwood Woodman	312.00	
Hardwick Fence, Inc.	4,846.38	
Richard Martin	52.45	
Gillman Electric Supply	131.14	
George S. Adams Corp.	202.50	
Total		11,036.59
Overdraft		(315.76)

UNCLASSIFIED

Hunting & Fishing Licenses

Receipts

Dog Licenses	251.50	
Hunting & Fishing Licenses	11,685.25	
Total		11,936.75

Expenditures

Commissioner of Agric.	251.50	
Treasurer State of Maine	11,685.25	
Total		11,936.75

Cushing Cemetery

Receipts

Bangor Savings Bank	1,235.76	
Accounts Receivable	18.00	
Total		1,253.76

Expenditures

Robert Thibodeau Jr.	342.87	
Payroll	314.14	
Winterport Agway	411.75	
Winterport Water District	185.00	
Total		1,253.76

Town Cemeteries

Receipts

	1,200.00	
		1,200.00

Expenditures

ohnson	1,200.00	
al		1,200.00

Oak Hill Cemetery

Receipts

Appropriation	1,000.00	
Total		1,000.00

Expenditures

Oak Hill Cemetery Assn.	1,000.00	
Total		1,000.00

Winterport Free Library

Receipts

Appropriation	6,000.00	
Treasurer State of Maine	200.00	
Total		6,200.00

Expenditures

Winterport Free Library	6,200.00	
Total		6,200.00

Memorial Day

Receipts

Appropriation	250.00	
Total		250.00

Expenditures

American Legion	250.00	
Total		250.00

P.R. Downs Trust Fund

Receipts

Bangor Savings Bank	19.08	
Total		19.08

Expenditures

Oak Hill Cemetery	19.08	
Total		19.08

Leo True Trust Fund

Receipts		
Bangor Savings Bank	47.83	
Total		47.83
Expenditures		
Oak Hill Cemetery Assoc.	47.83	
Total		47.83

Silas Lane Trust Fund

Receipts		
Bangor Savings Bank	34.90	
Total		34.90
Expenditures		
Beatrice Emerson	34.90	
Total		34.90

Emily Hall Trust Fund

Receipts		
Bangor Savings Bank	99.78	
Total		99.78
Expenditures		
United Methodist Church	99.78	
Total		99.78

John Thompson Trust Fund

Receipts		
Bangor Savings Bank	108.05	
Total		108.05
Expenditures		
Winterport Free Library	108.05	
Total		108.05

1984 Boat Excise Tax

Receipts		
Excise Taxes	1,257.20	
Total		1,257.20

Aircraft Excise

Receipts

Treasurer State of Maine	10.00	
Total		10.00

Tree Growth Reimbursement

Receipts

Treasurer State of Maine	109.54	
Total		109.54

1984 Taxes

Taxes Collected	454,974.32	
Uncollected taxes		102,897.33

1983 Taxes

Collected Taxes	60,315.60	
Uncollected Taxes		30,110.98

1982 Taxes

Taxes Collected	33,868.51	
Uncollected Personal Taxes		230.05

1982 Town Property

Frances Ashford	231.12	
Dale Astbury Heirs	394.29	
Stanwood Clark	124.12	
Lawrence D. Coolidge	156.22	
William Dunroe Heirs	230.84	
Arnold Morse	49.22	
Bert & Jeanne Philbrick	53.23	
Beatrice Raymond Heirs	384.13	
Lawrence White Jr. & Sr.	156.22	
Total		1,779.39

1981 Taxes

Collected Taxes	870.50	
Uncollected Taxes		214.92

1980 Taxes

Collected Taxes	192.71	
Uncollected Taxes		166.72

1979 Taxes

Collected Taxes	12.27	
Uncollected Taxes		3,999.92

1978 Taxes

Collected Taxes	5.64	
Uncollected Taxes		41.36

Forest Fire Tax Reimbursement

Receipts

Treasurer State of Maine	430.94	
Total		430.94

Secretary of State

Receipts

Automobile Registrations	29,783.75	
Total		29,783.75

Expenditures

Secretary of State	29,783.75	
Total		29,783.75

Excise Taxes

Receipts

Excise Taxes Collected	103,215.50	
Total		103,215.50

Expenditures

Refunds	47.29	
Total Collected		103,168.21

1985 Tax Advancement

Receipts

Robert Gause	1,000.00	
Total		1,000.00

Merrill Investment Account

Receipts

Opening Balance	9,285.55	
Interest earned	244.16	
Bank Rental income	1,200.00	
Total		10,729.71

Expenditures

Transfer to Money Market	8,000.00	
Balance		2,729.71

Airport

Receipts

Winterport Dragway	489.78	
Total		489.78

Expenditures

Preston Perkins	83.33	
Bangor Savings Bank	406.45	
Total		489.78

State Revenue Sharing

Receipts

Treasurer, State of Maine	58,382.89	
Total		58,382.89

Federal Revenue Sharing

Receipts

Opening Balance	29,393.51	
U.S. Treasurer	38,829.00	
Interest earned	370.06	
Total		68,592.57

Expenditures

Town meeting appropriation	29,393.51	
Balance		39,199.06

Government Lands

Receipts

Robert Kingsbury	200.00	
Total		200.00

Expenditures

Bangor Savings Bank	200.00	
Total		200.00

Accounts Receivable

Receipts

Treasurer State of Maine	4,763.69	
Cushing Cemetery Fund	6,990.78	
Total		11,754.47

T.A.P. Note

Receipts

Merrill Trust Company	100,000.00	
Total		100,000.00

	Expenditures	
Merrill Trust Company	104,243.19	
Total		104,243.19

Money Market Account

	Receipts	
Opening Balance	82,275.62	
Merrill Investment	77,000.00	
Check Book Savings	9,177.13	
General Checking	200,000.00	
Interest Income	6,433.78	
Total		374,886.53
	Expenditures	
General Checking	189,000.00	
Activity Charges	15.00	
T.A.P. Note	100,000.00	
Total		289,015.00
Balance December 31, 1984		85,871.53

Education Assessment

Assessment	362,056.90	
Total		362,056.90
	Expenditures	
S.A.D. #22	362,056.90	
Total		362,056.90

County Taxes

	Receipts	
Assessment	41,667.00	
Total		41,667.00
	Expenditures	
Treasurer Waldo County	41,667.00	
Total		41,667.00

REPORT OF THE PLANNING BOARD

There were many changes on the Planning Board during the last year. Caroline Martin, Priscilla Platt, and Alfred Tripp resigned, and John Rancourt, Sr.'s term expired. Nancy Patterson, Frank White, Harold Dyer, and Robert Thibodeau were appointed by the Selectmen to fill these positions. The untimely death of J. Henry Foley left another vacancy.

The Board continues to administer the provisions of the State's Land Use Regulation and continues to work with land owners to advise them on necessary permits to develop lots or sub-divide larger parcels.

Work on the Comprehensive Plan has been in abeyance during the past year.

The Board approved a 12-lot subdivision on the Monroe Road.

The public is invited to attend Planning Board meetings, and should contact the Town Office regarding meeting times.

The Winterport Planning Board

Members:

Joan Beard
Harold Dyer
Nancy Patterson
Robert Thibodeau
Vaughn Thibodeau
Frank White
Gordon Wildes

REPORT OF THE TOWN CLERK

VITAL RECORDS:

Vital statistics occurring within and out of the Town

Marriages	36
Births	40
Deaths	22

DOGS

Dog Licenses issued

Male	34
Neutered male	14
Female	11
Spayed female	43
Kennels	1

Reminder to Dog Owners: Due on January 1st are dog taxes for the current year. All dogs six months old or older must be licensed. Owners must show current rabies certificate at the time of licensing. Fees are $6.50 for male or female dogs, $3.00 for neutered male or spayed female dogs. Certificates must be shown stating that the animal is incapable of producing young.

HUNTING & FISHING LICENSES

Resident and non-resident hunting and fishing licenses may be obtained from the Town Clerk Monday through Friday, 9:00 a.m. to 5:00 p.m. at the Town Office.

The following applications are available from the Town Clerk.

(a) Complimentary licenses for residents 70 years of age or older
(b) Complimentary licenses for Disabled War Veterans
(c) Complimentary licenses for Paraplegics
(d) Muzzle-loading rifle license
(e) Maine trapping license
(f) Combination Archery & Fishing license

REPORT OF THE FIRE DEPARTMENT

To the Citizens of Winterport:

The year of 1984 was a busy year for the Fire Department.

The number of calls for the year was 62, an increase over last year's 55. The main reason for this was fourteen (14) grass fires in two hours one night with two other departments helping us.

As in the past, chimney fires have been a big problem as well as the grass fires.

People who wish to burn grass are required by the State of Maine to have a permit twenty four (24) hours a day, three hundred sixty five days a year to burn anything. These permits may be obtained by calling the Town Fire Warden Leroy Nelson or the Fire Chief.

As in the past we have had training sessions and work sessions. The men have volunteered their time.

In the year 1984 we updated our Radion system so we have better coverage for the fire department and the Ambulance Service.

This year we are in hopes to replace a tank truck which is in need of a lot of repairs and is twenty years old and is too small and light for the job it has to do. By building the truck with our own manpower it can be done for half the price it would cost to have it done on the outside.

As in the past we have served the Town well and hope to in the future.

Anyone wishing to join the Fire Department is more than welcome. We meet the first Sunday of each month.

Fire Reports for 1984

Structure	5
Chimney	16
Grass	28
Vehicle	2
Mutual Aid	6
Flooded Cellars	3
Miscellaneous	2
Total Fires	62
Total Man Hours	632

Respectfully submitted,

Creighton L. Parker
Fire Chief

WINTERPORT AMBULANCE SERVICE

To the Citizens of Winterport:

We wish to report in our thirteenth year of operation we answered 92 calls and some 220 man hours were donated answering calls.

We have seven EMT's and three licensed ambulance attendants and six drivers. We still have one RN and one CPR instructor.

If anyone is interested in becoming a licensed ambulance attendant, EMT and/or a driver; or in joining our service, you may contact anyone on the Ambulance Committee listed below.

We would like to bring to your attention that the service is self-supporting and no tax dollars are raised for its day to day operation. The ambulance is housed in a Town-owned and maintained building and was purchased with town funds. The only way we can continue is through your purchase of subscriptions and paying such bills as may be rendered for non-subscription services.

A subscription covers only Emergency calls and only family members who live at a residence on a permanent basis. A subscription costs ten dollars ($10.00), and may be purchased from Emily Braley, Secretary, Winterport Volunteer Ambulance Service or from the Town Office or from any member of the Ambulance Service.

We are proud of our Ambulance Service and hope that through your support you will show us that you are proud of it, also.

RECEIPTS

Beginning Balance January 1, 1984	2,800.76
Town of Frankfort Accounts Receivable	400.00
Received for Services Rendered	1,274.50
Sale of Subscriptions	935.00
Donations	185.70
Miscellaneous	53.00
Total	5,648.96

EXPENDITURES

Insurance	650.00
Gas & Oil	572.44
Miscellaneous	784.83
Supplies	1,290.00
Education	490.00
Ambulance License	40.00
Total	3,827.27

Respectfully submitted,

Thomas A. Doe, Chairman
Emily M. Braley, Secretary-Treas.
Glenda Doyon
Stanley Bowden
George West

REPORT OF THE POLICE DEPARTMENT

To: Citizens of Winterport

The 1984 year has been a very productive year for our Police Department. Although we are just a part time force we feel our productivity in 1984 would be equal to any fulltime force of equal size. We have performed some major investigations that have resulted in arrests and convictions.

We have undergone training required by the State, and feel that it has bettered our range of investigations. We have been able to pursue complaints in order to get convictions and recovered lost or damaged property.

1984 has kept us very busy, but we feel that the people of Winterport deserve whatever we can provide as law enforcement, as much as we are able to give.

One of our objectives for 1985 is to be better organized and devote more time to solving and taking care of the complaints in a speedy manner.

The 1984 statistics are as follows:

Burglary/Thefts	46
Civil Disturbances	12
Domestics	23
Public Disturbances	77
Assaults	10
Juvenile Crimes	17
Fires (Assist)	7
Drug Related Crimes	3
Public Assistance	62
Trespass/Mischief	52
Accidents	41
Animal Control	57
Investigations	35
Total Complaints	442
Arrests	7
Summonses	31
Written Warnings	29
Court Days	13

*Note that we obtained a 100% conviction rate for 1984.

Hours: 1053 Miles: 9822

Approximately $23,331.00 worth of property was either stolen or damaged. Approximately $13,500.00 worth of property was either recovered or repaired for the owner.

1983 complaints	as compared to	1984 complaints
303		442

As you can see the request for our department has gone up. We will continue to do our best to serve the Citizens of Winterport whenever and for whatever we can possibly do. A special thanks to my officers as they have done a superb job and I hope they will continue to work on the level they now work.

We wish to thank the Citizens of Winterport for their support in 1984 and hope to receive the same in the coming year.

George W. Mele Sr.	James Gillway	George W. Sanford III
Chief Constable	Constable	Animal Control Off./
223-4319	223-4857	Constable
		223-4124

REPORT OF THE RECREATION BOARD

It is our pleasure to submit this report on the activities of the Recreation Board for 1984.

Programs such as farm league baseball, pee-wee basketball, and floor hockey for children and adults were well attended again this year. The Board also sponsored the annual Easter Egg Hunt and a combination Bicycle Safety Day and Bike-a-thon for Cystic Fibrosis.

The summer Recreation Program was under the direction of Susan Pelletier. Turnout was excellent again and the program was a successful one. Many thanks are due to the volunteers from the community and to the Women's Extension for their support.

We were sorry to see the retirement of Phyllis Adams, Peter Frech, Tracy Grann, and Eugene Nardi from the Recreation Board. We are grateful for their hard work over the years for recreation in Winterport. The Recreation Board meets regularly in the Town Office, and welcomes your suggestions for new or improved programs. Please contact the Town Office for meeting times.

Respectfully submitted,

Michael Bordick, Chairman
John Fraser
Paul Hogencamp
Sally Flewelling
Larry Rogers
Armand Schumacher
Paul Howard
Shannon Erb

RIVERSIDE RIDERS SNOWMOBILE CLUB

We would like to take this opportunity to thank all the people of Winterport for their help and support of our local snowmobile club. We especially thank the land owners for allowing trails to be cut on their land and the building of bridges; the town for its monetary support, and all who helped in many ways.

We invite all snowmobilers and cross-country skiers to join and support our club and help maintain a trail system beneficial to all. Again thank you all.

Respectfully submitted,
Ida Rancourt
Public Relations

WINTERPORT WATER DISTRICT

The completion of contracts for construction of and painting an 800,000 gallon water storage tank, a new pumping station, new water mains and hydrants, etc. have been completed. All the new items are in service. Not part of the original contracts and still to be accomplished are replacement of nine obsolete hydrants, installation of new pumps in the pump house, and completion of a new pumping control system. Costs associated with this work are covered by federal grant funds and therefore are of no expense to the District.

Although the old storage tank has become somewhat of an eyesore it continues to hold water and we are keeping it in use.

Mrs. Viola Thibodeau continues as our Secretary-Treasurer and Mr. Charles Rancourt as our Superintendent.

Donald L. Weston
Chairman, Trustees

January 30, 1985

Board of Trustees
Winterport Water District
Winterport, ME

Gentlemen:

We have examined the balance sheet of the Winterport Water District as of December 31, 1984, and the related statements of income and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Winterport Water District as of December 31, 1984, and the results of its operations and the changes in its financial position for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

/s/Gray, Horton & McFarland
Certified Public Accountants

WINTERPORT WATER DISTRICT
BALANCE SHEET
December 31, 1983 and 1984

Assets	1983	1984
Operating Property	506,407.86	981,196.76
Current Assets:		
Cash	462,374.38	81,192.04
Material & Supplies	3,032.08	3,606.76
Accounts Receivable	1,776.70	9,851.02
	467.183.16	94,649.82
Unamortized Debt Expense	940.80	907.20
Total Assets	974,531.82	1,076,753.78
Liabilities & Other Credits		
Long-Term Notes — FmHA	180,608.00	544,000.00
Construction Notes, 7.25%	700,000.00	
Current Liabilities:		
Accrued Payroll Taxes	679.27	568.78
Accrued Interest	8,000.00	20,000.00
	8,679.27	20,568.78
Reserves & Other Credits:		
Contributions in Aid of Construction	- 0 -	409,000.00
Reserve for Depreciation	67,583.04	75,621.04
Reserve for Uncollectibles	500.00	500.00
Reserve for Debt Retirement		3,300.00
Funded Debt Retired	22,392.00	26,000.00
Earned Surplus (Deficit)	(5,230.49)	.. (2,236.04)
	85,244.55	512,185.00
Total Liabilities & Other Credits	974,531.82	1,076,753.78

WINTERPORT WATER DISTRICT
Income Statement — For the Years Ended December 31,

	1983	1984	Increase (Decrease)
Operating Revenue:			
General Service	27,579.38	53,283.41	
Public Fire Protection	10,339.20	24,000.00	
	37,918.58	77,283.41	39,364.83
Operating Expenses:			
Source of Supply	- 0 -	224.10	
Purification — Labor	2,400.00	3,600.00	
— Supplies & Expense	889.76	429.50	
Pumping — Labor	3,300.00	3,800.00	
— Power	2,515.46	2,885.55	
— Supplies & Expense	1,546.62	1,713.47	
Distribution — Labor	2,500.00	3,000.00	
Repairs — Buildings	736.46	258.48	
— Equipment	9.19	456.03	
— Mains	1,566.09	1,297.31	
— Services	840.00	953.00	
— Meters	855.36	400.00	
— Hydrants	- 0 -	452.42	
Customer Accounting			
— Billing	3,000.00	3,430.00	
— Meter Reading	726.95	476.96	
General — Trustees	600.00	600.00	
— Office Expense	588.12	1,142.57	
— General Expenses	866.47	1,374.22	
— Legal & Regulatory	54.00	900.00	
— Insurance	1,486.00	1,572.00	
— Transportation	1,360.00	1,080.00	
— Payroll Taxes	1,385.88	1,454.10	
Depreciation	4,340.00	8,038.00	
Provision for Uncollectibles	404.57		
	31,970.93	39,537.71	7,566.78
Net Operating Revenue	5,947.65	37,745.70	31,798.05
Interest Income	- 0 -	1,209.35	1,209.35
Interest on Long-Term Debt	9,216.27	29,019.00	19,802.73

Amortization of Debt Expense	33.60	33.60	- 0 -
Debt Retirement Provision	2,510.73	6,908.00	4,397.27
	11,760.60	35,960.60	24,200.00
Net Income (Loss) for the Year	(5,812.95)	2,994.45	8,807.40

WINTERPORT WATER DISTRICT
Statement of Changes in Financial Position
For the Year Ended December 31, 1984

Source of Funds:		
Net Income for the Year		2,994.45
Plus: Charges not Requiring Funds:		
Depreciation	8,038.00	
Amortization	33.60	8,071.60
		11,066.05
Construction Notes and Grants		76,000.00
		87,066.05
Use of Funds:		
Construction	474,788.90	
Increase Materials & Supplies	574.68	
Increase Accounts Receivable	8,074.32	
Decrease Accrued Payroll Taxes	110.49	
Increase Accrued Interest	(12,000.00)	
Increase Debt Retirement Reserve	(3,300.00)	
		468,248.39
Increase (Decrease) in Cash During the Year:		
Operating Funds	25,259.09	
Construction Funds	(406,441.43)	(381,182.34)

REPORT OF THE WINTERPORT SEWERAGE DISTRICT, INC.

Another year has passed and the Town still has no wastewater treatment plant. The problem of what method to use to take care of the excess flows from rain, snowmelt and high ground water, has delayed construction. Our Engineers recommended installation of a swirl concentrator which would remove the greater portion of the solids and pumping the cleaned wastewater overboard to the river. However, the Department of Environmental Protection Staff did not agree to pumping the wet weather excess wastewater and instead recommended installation of two overflows at low points and pumps at low laying sources. According to present regulations this would require the District to repair or replace, over a period of time, the sewer system which would entail very considerable expense. In January DEP (and EPA) agreed to fund their share (75% and 15%) of the swirl concentrator costs but not the wet weather pumps. Despite the added cost to the District the Trustees believe this to be the most economical and environmentally sound method and have authorized the Engineers to proceed with final design. The project should be ready for bidding in March with plant completion in 1986.

A waiver of secondary treatment was finally obtained from EPA mainly as a result of actions by the DEP and others. This waiver reduces the cost of construction of the treatment plant and yearly operation expense.

Mrs. Viola Thibodeau continues as our Secretary-Treasurer and Mr. Charles Rancourt as Superintendent.

Donald W. Weston
Chairman, Trustees

January 30, 1985

Board of Trustees
Winterport Sewerage District
Winterport, ME

Gentlemen:

We have examined the balance sheet of the Winterport Sewerage District as of December 31, 1984, and the related statement of income for the year then ended. Our examination was made in accordance with generally accepted records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Winterport Sewerage District as of December 31, 1984, and the results of its operations for the year then ended in conformity with generally accepted accounting principles consistently applied.

/s/Gray, Horton & McFarland
Certified Public Accountants

WINTERPORT SEWERAGE DISTRICT
Balance Sheet — As at December 31, 1983 and 1984

	1983	1984
Assets		
Cash — Checking	7,301.26	3,312.27
— Reserve Savings (FmHA)	484.79	981.98
— Other Savings	17,036.81	5,724.28
— Construction	9.36	9.36
Accounts Receivable — Users	3,645.55	3,913.78
	28,477.77	13,941.67
Project Expenditures	424,001.40	434,956.41
	452,479.17	448,898.08
Liabilities and Other Credits		
Long-Term Debt:		
Notes Payable - FmHA 11⅜% due 1985 — 2023	47,000.00	47,000.00
Accrued Interest	5,346.25	5,346.25
Accrued Payroll Taxes		246.36
Contributions in Aid of Construction:		
Federal	267,200.00	267,200.00
State	53,440.00	53,440.00
FmHA	50,0000.00	50,000.00
Operating Fund Balance	29,492.92	25,665.47
	452,479.17	448,898.08

WINTERPORT SEWERAGE DISTRICT
Income Statement
For the Years Ended December 31, 1983 and 1984

	1983	1984
Sewer Revenue — Note A	10,186.57	12,845.91
Operating Expenses:		
Salaries and Fees	4,223.08	4,453.08
Payroll Taxes	255.38	535.54
Maintenance	1,372.23	3,389.96
Office Expense	1,841.19	1,372.84
Insurance	1,587.00	810.00
Legal & Accounting	1,165.00	1,530.35
	10,443.88	12,091.77
Net Operating Gain (Loss)	(257.31)	754.14
Interest Expense — Net	4,146.25	4,581.59
Net (Loss)	(4,403.56)	(3,827.45)

Note A — New rates became effective July 1, 1983, and were designed to produce annual revenue of $13,000.

EXTENSION SERVICE ACTIVITIES
Conducted in Winterport during 1984

With a decline in federal funds for public services people are having to become more personally responsible for learning about newer technology and skills. This results in a greater need for strong educational programming to teach up-to-date, practical knowledge and skills. The Extension Service provides that educational service for the general public in the areas of family living, youth development (4-H), agriculture and natural resources, and community resource development.

The Extension Service offered a variety of educational programs in Winterport in 1984, including:

FAMILY LIVING:

Nutrition:

Many Winterport residents took part in the nutrition correspondence course offered during the winter months.

One aide worked on a federally-funded project to teach nutrition to low-income families with children. Approximately twenty Winterport families were involved in 1984.

Extension Groups:

There are two community Extension groups in Winterport. These groups are designed to provide its members an opportunity to learn to improve their quality of life through education in family living subjects.

PART-TIME AGRICULTURE

Woodlot Management:

A series on woodlot management practices was held in Winterport.

Fruit Trees:

Interest was expressed in restoring old apple tree varieties. A session was held at Blaisdell Orchards on proper pruning and grafting techniques.

All services of the University of Maine Cooperative Extension Service of Waldo County are available upon request. All programming is free of charge and determined by public expression of need.

Waldo County Extension Association, RFD #1, Box 83, Searsport Avenue, Belfast, Maine 04915. Telephone 338-1650.

Respectfully submitted
Patricia M. Pierson

Harold B. Brown
Extension Agent

Charles F. Holt
Extension Agent

Patricia M. Pierson
Extension Agent

William J. Weber
Extension Agent

Winterport Representative to Waldo County Extension Association Advisory Board — Norma Simard Telephone 223-5716.

DETAIL OF UNCOLLECTED TAXES & TAX LIENS
December 31, 1984

(* indicates taxes paid after books closed)

1984 RESIDENT REAL ESTATE TAXES DUE

*Agrillo, Robert L. & Mary	3.09
Allen, Michael & Donna	467.38
Allen, Michael & Donna	47.04
Anderson, Conrad & Clydella	1,298.50
Anderson, Josephine	196.00
Ashford, Frances	245.00
Astbury, Dale Heirs	420.42
Baker, Rita M.	453.74
Bass, Doris	67.62
Bass, Doris & Philip	19.60
Bass, Doris & Philip	651.21
Bass, Doris & Philip	5.88
Bass, Doris	379.26
Bass, Philip	11.76
Bedard, Donna	274.40
Bishop, Wilbur & Eunice	343.00
*Bordick, Michael & Audrey	496.86
Bowman, David & Carol	176.40
Bradeen, Vernon	147.00
Braley, Paul & Maxine	313.60
Brassbridge, Robert & Helen	264.60
Brown, David D.	60.76
Brown, Linley & Ruth	186.20
Brown, Roland & Vicky	67.62
Brown, Roland & Vicky	127.40
Brown, Wayne W.	480.20
Canty, Charles & Jeanne	49.00
Canty, Charles & Jeanne	401.80
Cardwell, Dianne J.	441.00
Carpenter, David & Nancy	420.42
Caulkins, Ernest & Anna	186.20
Clark, Calvin & Pauline	248.92
Clark, Judith	230.00
Clark, Richard & Florence	174.98
Clark, Stanwood	137.20
Clements, Harold & Linda	480.20
Clifford, Cross & Howard	146.02

Clifford, Roger	284.20
Closson, Basil Heirs	382.20
*Cole, Lewis & Karen	99.96
*Cole, Lewis & Karen	91.14
Conners, Edward & Marilyn	205.60
Cook, Wallace F. III & Brenda	441.00
Coolidge, Eleanor	11.76
Coolidge, Eleanor	227.36
Coolidge, Eleanor	110.74
Coolidge, Lawrence D.	176.40
Coombs, Clyde	179.34
Cottrell, Dale C. & Lynn M.	637.00
Coulter, Rodney A.	303.80
Craig, A. Katherine	323.40
Cray, Sherman & Ellen	435.12
Crooker, Carl	231.28
Crossman, Merle	98.00
Crossman, Reginald & Ruby	470.40
Crossman, Stanley R.	489.02
Cunningham, Andrew	149.94
Cunningham, Jeffrey & Sharon	490.00
Cunningham, Merlin	233.20
Cunningham, Merlin	14.70
Cunningham, Stephen & Donna	225.40
Dalton, Colleen H.	189.92
Davis, Scott & Rhonda	491.96
Dean, Arnold	225.40
Demmons, Walter	326.34
Dilion, Raymond E. Sr. Heirs	705.60
Dion, Bernard H.	736.96
Dodge, David	333.20
Dorr, E. Hazel	460.60
Downs, Bradley & Karen	17.14
Downs, Keith	411.60
Doyon, Roger	480.20
Dunham, Robert	295.96
*Dunham, William & Betty	441.49
Dyer, Donald	98.00
Dyer, Harold	387.10
Dyer, Ronald Heirs	263.62
El-Hajj, Lionell E. II & Maryann	291.06
Ellingwood, Marjorie	325.85

Emerson, Charles O.	283.22
Flewelling, David & Margaret	499.80
Fogg, Sharon	401.80
Gerry, Willard & Frances	225.40
Gilks, Arnold & Christine	499.80
Gillen, Russell H. & Kate J.	627.20
Gillway, Mrs. Harry Jr.	342.02
Gillway, Mrs. Harry Jr.	44.10
Ginn, Clinton & Ruth	231.28
*Ginn, Stanley & Margaret	716.38
*Gore, Carl & FLorence	47.15
Grant, Leslie & Ethel	94.28
Grass, Dana & Coralee	1,522.92
Green, Marsha	519.40
Grover, Shirley	431.20
Hamor, Richard & Celestia	127.40
Harmon, Janet D.	246.96
Harnish, Daniel & Nancy	303.80
Harnish, Daniel E.	156.80
Harnish, Daniel & Nancy	29.40
Harnish, Michael & Deborah	176.40
Harnish, Robert & Patricia	156.80
Harnish, William	254.80
*Harriman, Mark	50.32
Holmes, James & Rachel	236.67
Hotham, Daniel & Karen	402.78
*Howard, Paul & Joyce	541.94
Huntley, Kenneth D.	166.44
Hussey, Wayne & Diane	480.20
Jackson, Robert H. & Laura	428.26
Jernigan, Robert & Judith	239.61
Johnson, Alicia & Place, Samuel	78.40
Johnson, Fannie Heirs	196.00
Johnson, Roger E. Jr.	256.76
Johnson, Roger E. Jr.	29.40
Johnson, Roger E. Jr.	733.04
Johnson, Roger E. Jr.	228.34
Johnson, Roger E. Jr.	131.32
Johnson, Roger E. Jr.	617.40
Jordon, David & Debra	88.20
Jordan, Michael & Marsha	408.66
Junkins, Carleton & Louise	392.00

Juskiewicz, Walter & Dorothy	812.42
Kingsbury, Richard	470.40
Lavway, Harland P.	515.48
Lavway, Harland P.	102.90
Lavway, Harland P.	126.42
Lawrence, Lloyd	321.89
Leathers, Roberta	472.36
LeVasseur, Gary	597.80
Lindsey, Robert	176.40
Littlefield, Gillman & Geraldine	274.40
Littlefield, Lewis Jr. & Sybil	144.06
Littlefield, Lewis Jr. & Sybil	1,252.44
Lovely, Leroy & Sandra	568.40
Lowe, Kermit & Madeline	594.86
Mayhew, Leroy	78.40
*Milliken, Kenneth & Evenel	17.92
Mitchell, J. Brett	178.36
Monroe, Barbara L.	323.40
*Montgomery, Linda	651.70
Murphy, Roger & Linda	499.80
Mylen, Myra	39.20
McCluskey, Paul	147.00
*McGee, Kim II & Linda	501.27
McGlauflin, Donald & Katherine	975.20
McKay, Jack Jr. & Cindy	137.20
Nason, David L.	78.40
Nason, Peter & Sandra	410.62
Nealley, Roger	245.00
Nelson, Richard D.	574.28
Neville, Robert	49.00
Nickerson, Frederick & Judith	4.79
Noyes, Frank & Lena	195.02
Parks, Brian & Linda	518.42
Pease, Lloyd & Francine	583.10
Perkins, Donald	137.20
Peterson, Paul & Carol	248.45
Philbrick, Jerry	237.16
Philbrick, Joyce	421.40
Philbrick, Juanita	343.00
Philbrick, Victor III	78.40
*Pickering, John & Judith	42.07
Porter, Francis & Leona	519.40

Preston, Dennis	88.20
Preston, Raymond & Patricia	568.40
Preston, Raymond & Glenda	426.30
Rancourt, Cheryl	480.20
Rancourt, Clayton Jr. & Colleen	284.20
Rancourt, Clayton Jr. & Colleen	14.70
Rancourt, Clayton Sr. & Josephine	88.20
Rancourt, Clayton Sr. & Josephine	29.40
Rancourt, Clayton Sr. & Josephine	448.84
Rancourt, Josephine	774.20
Rancourt, Joy	541.94
Rancourt, Kenneth D. Sr	351.62
Randall, Roderick & Elfreide	383.18
Rayer, Gwynneth	519.40
Raymond, Beatrice Heirs	411.60
Richmond, Alan	68.60
Richmond, Alan	450.80
Richmond, Margo	431.20
Rideout, Robert	137.20
Ronco, Roderick & Brenda	1,792.42
Ronco, Roderick & Brenda	279.30
Ronco, Roderick	401.80
Rowland, Patrick & Valerie	480.20
*Russell, Edward & Carolyn	499.80
Ryerson, William & Gail	548.80
Sanford, George W. III	401.80
Schlechter, Michael	3.48
*Scott, Bruce & Barbara	499.80
Simpson, Bernard Jr. & Kathryn	29.40
Simpson, Bernard Jr. & Kathryn	539.00
Smith, Elmer	117.60
Smith, William & Edna	.60
Southard, Forrest & Ellen	524.55
Stevenson, Freeland & Pamela	401.80
*Sutherland, Michael	68.60
*Sutherland, Roger & Gertrude	148.47
Symonds, Jonathan & Mary	3.11
Tardiff, Thomas & Pamela	460.60
Theriault, Sally	147.00
Thompson, Brett & Arlene	470.40
Tracy, Leonard & Marie	541.94

Tripp, Alfred & Georgette	36.75
Tripp, Alfred & Georgette	804.58
Turner, Ronald E.	228.34
Tweedie, Robert & Beulah	283.27
Vanidestine, Francis	202.86
Violette, Clement	125.70
Wallace, Ernest Jr.	39.20
Watson, Kevin	107.80
Wells, George Jr. & Diane	526.26
Wescott, Gerald	49.00
Wescott, Lee Jr.	78.40
Wescott, Linda	105.84
*White, Dorothy	176.40
White, George Jr. & Evelyn	748.23
White, Marvin	284.20
White, Stuart	264.60
Whittier, Arthur	147.00
Whittier, Marjorie	39.20
Wilson, Don L. & Dale J.	274.40
Wilson, Don L. & Dale J.	457.66
Wilson, Dorothy	245.00
Wing, Steven & Theresa	231.77
Winterport Docks, Inc.	6,732.60
Winterport Marina & Boatyard	1,136.80
Winterport Marina & Boatyard	254.80
Winterport Marina & Boatyard	49.00
Wood, Edward & Sharma	529.20
Woodbury, Errol H.	266.56
Worster, Allen D. & Carol	539.00
Worster, Mary	509.60
Wrenn, Raymond & Kathryn	242.06
*Wright, Gene & Paulette	274.40
York, Michael & Lee, Jade	632.10
Young, Betty	506.66
Total	$83,363.45

1984 RESIDENT PERSONAL PROPERTY TAXES DUE

Emerson, Charles O.	58.80
Gillen, Russell H. & Kate J.	40.18
Rancourt, Clayton Sr. & Josephine	19.60
Winterport Docks, Inc.	333.20
Winterport Marina & Boatyard	92.12
Total	$543.90

1984 NON-RESIDENT REAL ESTATE TAXES DUE

Alstan Realty	320.95
Alstan Realty	29.40
Auger, Charles & Joyce	1,873.76
*Baker, Earl & Mildred	115.64
Birmingham, Mary Irene	44.10
Birmingham, Robert & Michael	99.96
*Callicutt, James & Ann	49.00
*Callicutt, James & Ann	485.10
Cheever, Warren & Nancy	49.00
Clark, Andrew T. & Elizabeth	29.40
Cohen, Donald T. & Fer, Morris	320.46
Cole, Lawrence	47.04
Colson, Albert & Augusta Heirs	176.40
Copp, Edward F.	58.80
Crocker, Merle & Roland	117.30
Dunroe, Gregory, Thomas, Michael & Terrence	419.44
Elbthal, Arthur	202.86
Elbthal, Arthur	85.26
Elbthal, Arthur	99.96
Elbthal, Arthur	98.00
Elbthal, Arthur	96.04
Elbthal, Arthur	234.21
Elbthal, Arthur	120.54
Hildreth, Earl C. Jr.	82.32
Jameson, W. Timothy	932.96
Klam, Dorian & Michelle	98.00
Langway, David P.	50.47
Leonard, Elwell	149.94
Lewis, Harry & Janet	107.80
*Lutz, Martin Jr.	85.26
Moore, D. Wayne & Cheryl	823.20

Moore, D. Wayne & Cheryl	49.00
Moore, D. Wayne & Cheryl	441.00
Moore, D. Wayne & Cheryl	421.40
Moore, D. Wayne & Cheryl	583.10
Moore, D. Wayne & Cheryl	49.00
Moore, D. Wayne & Cheryl	382.20
McCann, Terry F.	47.04
McCann, Thomas & Gladys	179.34
*McDonald, Audrey	583.10
McLaughlin, Eric	190.12
McLaughlin, Eric	30.87
Nyzio, Stanley & Barbara	263.62
O'Farrell, Clifford & Gertrude	140.41
Old Winterport Corporation	382.20
Parsain, Michael	85.26
Perkins, George E.	41.16
Perkins, Geroge E.	108.78
Perry, Jeanne M.	57.33
Philbrick, Roderick	267.31
Sibley, Fred	98.00
Simeoni, David & Dona	465.50
Sites, Ellura L.	63.70
Small, Katherine R. & Gail	141.12
Truman, Norma J., Marcus, Emily & Smaha, Alfred & Donald	1,053.50
Snowmountain Enterprize	38.22
Stephenson, Thomas	501.27
Tingley, Stanwood C.	99.96
Tsoulas, L. George	441.00
Vogler, Nancy	24.16
Walen, Howard & Marion	58.80
Whitcomb, Dennis & Shirley	6.80
White, Lawrence Jr. & White, Lawrence Sr.	166.60
Ziebell, Thomas & Sally	128.38
Total	$15,091.82

1984 NON-RESIDENT PERSONAL PROPERTY TAXES DUE

Truman, Norma J., Marcus, Emily & Smaha, Alfred & Donald	23.52

1984 VETERANS EXEMPT TAXES DUE

*Cole, Lewis & Karen	1,577.80
Harriman, Evander Heirs	490.00
Jernigan, Maxine	182.00
Lewis, Alice G.	599.76
Miller, Arthur & Geraldine	233.24
Nealley, Edward	147.00
Vanidestine, Francis	345.94
Whittier, Fred	225.40
Young, Merle	73.50
Total	$3,874.64

ABATEMENTS FOR 1984 TAXES
December 31, 1984

Burns, Joseph & Velma	30.38
Burns, Joseph & Velma	139.16
Burns, Joseph & Velma	73.50
Gause, Elizabeth	196.00
Mitchell, Elston	26.46
O'Farrell, Clifford	79.38
Rockwell, Forrest	132.30
Webber Oil	26.46
Total	$703.64

DETAIL OF UNCOLLECTED TAXES & TAX LIENS
December 31, 1984
(*indicates taxes paid after books closed)

1983 Taxes

Anderson, Conrad & Clydella	1,248.50
Ashford, Frances	216.00
Astbury, Dale Heirs	368.50
Bass, Doris	57.50
Bass, Doris	322.50
Bass, Doris & Philip	10.00
Bass, Doris & Philip	581.06
Bass, Philip	10.00
Brimingham, Mary Irene	39.00
Birmingham, Michael & Robert	29.59
Bovee, Beverly	100.00
Brown, Roland & Vicky	116.00

Brown, Wayne	456.00
Caulkins, Ernest & Anna	156.00
Clark, Stanwood	116.00
Clements, Harold & Linda	436.00
*Cohen, Donald T. & Fer, Morris L.	13.81
Cole, Lawrence	40.00
*Cole, Lewis & Karen	584.02
*Cole, Lewis & Karen	87.00
*Cole, Lewis & Karen	77.50
Colson, Albert & Augusta Heirs	156.00
Coolidge, Lawrence D.	146.00
Coombs, Agnes Heirs	554.00
Cottrell, Dale & Lynn	430.68
Craig, A. Katherine	276.00
Crooker, Carl	201.00
Crossman, Reginald & Ruby	400.00
Crossman, Stanley B.	19.42
Cunningham, Jeffrey & Sharon	466.00
Cunningham, Stephen & Donna	196.00
Dean, Arnold	206.00
Dorr, Hazel	416.00
Downs, Keith	56.02
Dunham, Robert	287.00
Dunroe, Gregory T.	371.00
Dyer, Donald	36.28
Elbthal, Arthur	87.00
Elbthal, Arthur	74.50
Elbthal, Arthur	173.50
Elbthal, Arthur	92.00
Elbthal, Arthur	52.00
Elbthal, Arthur	66.00
Elbthal, Arthur	208.50
Elbthal, Arthur	51.00
Elbthal, Arthur	103.50
Ellingwood, Marjorie	277.25
Grover, Shirley	386.00
Harriman, Evander Heirs	392.00
Holmes, James & Rachel	206.09
Jameson, W. Timothy	758.00
Johnson, Fannie Heirs	190.00
Johnson, Roger E. Jr.	172.00
Johnson, Roger E. Jr.	26.00

Johnson, Roger E. Jr.	103.25
Johnson, Roger E. Jr.	196.87
Jordon, Michael & Marsha	378.50
Lewis, Mrs. Guy	556.00
Lewis, Harry & Janet	86.00
Meehan, John Heirs	534.00
Morse, Arnold	46.00
McGee, Kim II & Linda	44.52
Nason, David L.	70.00
Nason, Peter & Sandra	323.50
Nealley, Edward	116.00
Nealley, Roger	189.95
Pease, Lloyd & Francine	554.00
Perkins, Donald	116.00
Perkins, George E.	36.00
Perkins, George E.	94.50
Perry, Jeanne M.	49.75
Philbrick, Juanita	306.00
Porter, Francis & Leona	506.00
Preston, Raymond & Glenda	163.65
Rancourt, Clayton Jr. & Colleen	236.00
Rancourt, Clayton Jr. & Colleen	12.60
Rancourt, Clayton Sr. & Josephine	56.00
Rancourt, Clayton Sr. & Josephine	343.50
Rancourt, Josephine	756.00
Rancourt, Joy E.	518.50
Rancourt, Kenneth Sr.	112.42
Randall, Roderick & Elfriede	332.50
Raymond, Beatrice Heirs	359.00
Richmond, Alan	56.00
Richmond, Alan	366.00
Richmond, Margo	386.00
Rideout, Robert	106.00
Ryerson, William & Gail	359.22
Schlechter, Michael	45.00
Sibley, Fred	76.00
Simeoni, David & Dona	414.00
Sites, Ellura L.	108.50
Theriault, Sally	72.03
*Turner, Ronald	94.50
Watson, Kevin	100.00
White, Lawrence Jr. & Lawrence Sr.	146.00

White, Stuart	87.39
Winterport Docks, Inc.	6,706.00
Woodbury, Errol E.	211.00
York, Michael & Lee, Jade	567.47
Total	$29,695.84

1983 PERSONAL PROPERTY TAXES DUE

Ashford, Frances	6.00
Baker, Doreen	5.00
Baldwin, Alan & Patricia	6.00
Caulkins, Ernest & Anna	2.50
Clifford, Roger	1.14
Conley, James Jr. & Gayle	3.00
Crooker, Carl	1.00
Cunningham, Stephen & Donna	2.00
Curtis, Glen & Beverley	2.00
Demmons, Walter	2.00
Emerson, Charles O.	60.00
Fogg, Merton	12.00
Godfrey, Robert E.	2.00
Grover, Shirley	2.00
Heiser, Walter & Suzanne	3.00
Howard, Richard & Suzan	3.00
Jackson, Robert H. & Laura	2.00
Jackson, Fannie Heirs	4.00
Johnson, Roger E. Jr.	128.00
Keppel, George Jr.	2.00
Lavway, Harland P.	6.00
Meehan, John Heirs	16.00
Monroe, Carolyn	6.00
McGeechan, Raymond	2.50
Nason, David	6.00
Nealley, Roger	4.00
Porter, Francis & Leona	2.00
Rideout, Robert	12.00
Stephenson, Thomas	2.50
Stover, David	4.00
Winterport Docks, Inc.	100.00
York, Michael & Lee, Jade	5.50
Total	$415.14

1983 SUPPLEMENTAL TAXES

Hart, Charles	97.87
Holt, Charles	32.05
Whitcomb, Dennis	52.00
Total	$181.92

ABATEMENTS 1983

Alstan Realty	52.25
Bergold, Robert	170.00
McGeechan, Raymond	52.00
Tingley, Stanwood	42.50
Total	$316.75

DETAIL UNCOLLECTED 1982 TAXES

Ashford, Frances	6.42
Brown, Donald T.	6.42
Curtis, Glen & Beverly	2.14
Dodge, David	4.28
Emerson, Charles Oliver	64.20
Godfrey, Robert E.	2.14
Grace, Gail	6.42
Grass, Dana	2.14
Heiser, Walter	3.21
Howard, Richard & Susan	2.14
Huson, Dennis & Phebe	85.60
Inman, Clifford & Evelyn	2.14
Lopotro, William & Brenda	6.42
MacNaughton, Thomas	10.70
Nason, David L.	4.28
Nealley, Roger	4.28
Rideout, Robert	10.70
Stephenson, Thomas	2.14
Stover, David	4.28
Total	$230.05

ABATEMENTS 1982 TAXES

Alstan Realty	28.08
Bergold, Robert	181.90
Porter, Ronald	10.70
Rideout, Robert	113.42
Sherman Homes, Inc.	81.32
Tingley, Stanwood	45.48
Total	$460.90

TOWN PROPERTY 1982 FALLEN LIENS

Ashford, Frances	231.12
Astbury, Dale Heirs	394.29
Clark, Stanwood	124.12
Coolidge, Lawrence D.	156.22
Dunroe, William & Frances Heirs	230.84
Morse, Arnold	49.22
Philbrick, Bert & Jeanne	53.23
Raymond, Beatrice Heirs	384.13
White, Lawrence Jr. & Frances	156.22
Total	$1,779.39

1982 SUPPLEMENTAL TAXES

Hart, Charles	104.72
Holt, Charles	27.23
Total	$131.95

DETAIL OF UNCOLLECTED 1981 TAXES

Ashford, Frances	6.48
Curtis, Glen & Beverly	2.16
Demmons, Walter	2.16
Emerson, Paul Preston	64.80
Goggin, Robert W.	3.24
Heiser, Walter & Suzanne	3.24
Howard, Richard & Susan	2.16
Huson, Dennis & Phebe	86.40
Mahoney, Dennis & Sibyl	1.08
Mailman, Bruce & Patricia	2.16
Miller, Alan & Jean	2.16

Monroe, Carolyn	6.48
Mason, Myron Jr.	12.96
Nason, Peter & Sandra	4.32
Rancourt, Kenneth Sr.	4.32
Stover, David	4.32
Wells, George & Martha	2.16
Wilson, Don & Dale	4.32
Total	$214.92

1981 PROPERTY REDEEMED

Mylen, Myra	21.60
Bedard, Donna	162.00
Perkins, Roger	205.20
Chatto, Robert	91.09
Tozier, Terrence	194.40
Knight, Donald Jr.	129.60
Leathers, Roberta	234.94
Total	$1,038.83

1981 SUPPLEMENTAL TAXES

Holt, Charles	$63.37

TOWN PROPERTY 1981

Clark, Stanwood	118.80
Morse, Arnold	43.20
Tyler, Joseph	183.60
Total	$345.60

DETAIL UNCOLLECTED 1980 TAXES DUE

Demmons, Walter	1.95
Emerson, Paul Preston	58.50
Heiser, Walter & Suzanne	2.92
Huson, Dennis & Phebe	78.00
McAvoy, Richard & Linda	1.95
Nason, Luena	5.85
Nason, Peter & Sandra	3.90
Nealley, Roger	3.90
Smith, Victor Sr.	1.95
Stephenson, Thomas	1.95
Wells, George & Martha	1.95
Wilson, Don & Dale	3.90
Total	$166.72

1980 SUPPLEMENTAL TAXES

Holt, Charles	$57.21

1980 REAL ESTATE REDEEMED

Knight, Donald Jr.	$117.00
Mylen, Myra	.95
Total	$117.95

1980 TAX ACQUIRED PROPERTY

Morse, Arnold	$32.44

DETAIL OF 1979 UNCOLLECTED TAXES

Brooks, Eldon & Rita	1.73
Brown, Wesley & Evelyn	6.22
Clements Chicks	176.46
Crooker, Carl	.86
Demmons, Walter	1.73
Dodge, David	1.73
Emerson, Paul	19.03
Grass, Dana	1.73
Heiser, Walter & Suzanne	2.59
Johnson, Fannie Heirs	2.60
Kelly, Terrence & Carol	5.19
Leathers, Roberta	4.15
Nason, Peter & Sandra	1.73
Nealley, Roger	3.46
Pierce Realty Co.	3,763.79
Porter, Francis & Leona	1.73
Rancourt, Michael	1.73
Smith, Victor Sr.	1.73
Stephenson, Thomas	1.73
Total	$3,999.92

1979 TAX ACQUIRED PROPERTY

Clark, Stanwood	$95.15

DETAIL OF 1978 UNCOLLECTED TAXES

Crooker, Carl	.94
Emerson, Charles	20.68
Grass, Dana	1.88
Johnson, Sidney Heirs	2.82
Nason, Myron Jr. & Luena	5.64
Nealley, Roger	3.76
Total	$35.72

TOWN OF WINTERPORT, MAINE

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Main Street
Bucksport, Maine 04416
(207) 469-7364

January 30, 1985

Selectmen
Town of Winterport, Maine

We have examined the financial statements of the various funds of the Town of Winterport, Maine for the year ended December 31, 1984 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of general fixed assets and, accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, with the exception of the omission of a statement of general fixed assets, the aforementioned financial statements present fairly the financial position of the various funds of the Town of Winterport, Maine at December 31, 1984, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules presented on Schedule 1, 2 and 3 are not necessary for a fair presentation of the financial statements, but are presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation of the Town's system of internal accounting control, (2) performed tests of compliance with the Revenue Sharing Act and regulations as required by the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Recipients issued by the Office of Revenue Sharing, U.S. Department of the Treasury.

Based on these procedures, we noted no instance of noncompliance with the regulations as applied to the financial statements of the Town of Winterport, Maine for the year ended December 31, 1984.

/s/ Kenneth Foster & Co.
Certified Public Accountants

TOWN OF WINTERPORT, MAINE
COMBINED BALANCE SHEET — ALL FUNDS
December 31, 1984

ASSETS	General	Capital Projects	Federal Revenue Sharing	Trust Funds	TOTALS (Memorandum Only) 1984	1983
Cash	$18,205.80				18,205.80	19,349.36
Investments	88,601.24	13,944.37	39,199.06	78,238.83	219,983.50	208,338.70
Taxes and liens receivable	140,077.42				140,077.42	133,050.69
Accounts receivable	5,766.36				5,766.36	5,731.69
Employee advances receivable	100.00				100.00	
Due from other funds — Note 4	18.00				18.00	6,990.78
TOTAL ASSETS	$252,768.82	13,944.37	39,199.06	78,474.83	384,387.08	373,697.22
LIABILITIES						
Accounts payable						3,005.00
Due to other funds — Note 4				18.00	18.00	6,990.78
TOTAL LIABILITIES				18.00	18.00	9,995.78
FUND EQUITY						
Reserved for ambulance		2,514.23			2,514.23	
Reserved for 1985 taxes	1,000.00				1,000.00	
Reserved for fire truck		11,430.14			11,430.14	8,157.72
Reserved for government land				2,740.44	2,740.44	2,376.21
Reserved for McKenney Fund				33,235.26	33,235.26	30,384.50
Reserved for Fred Atwood Fund				367.63	367.63	336.10
Reserved for John Thompson Fund				1,203.18	1,203.18	1,099.98

	General	Capital Projects	Federal Revenue Sharing	Trust Funds	TOTALS Memorandum Only) 1984	1983
Revenues:						
Reserved for Emily Hall Fund				1,209.66	1,029.66	1,040.13
Reserved for Cemetery Perpetual Care				7,449.25	7,449.25	6,901.53
Reserved for Cushing Cemetery				14,284.71	14,284.71	12,589.63
Reserved for Airport — Drags				18,146.70	18,146.70	16,590.21
Unreserved:						
Designated for subsequent year's expenditures — Note 2	3,240.56				3,240.56	6,458.28
Undesignated	248,528.26		39,199.06		287,727.32	277,767.15
TOTAL FUND EQUITIES — Exhibit B	252,768.82	13,944.37	39,199.06	78,456.83	384,369.08	363,701.44
TOTAL LIABILITIES & FUND EQUITIES	$252,768.82	13,944.37	39,199.06	78,474.83	384,387.08	373,697.22

See Accompanying Notes

TOWN OF WINTERPORT, MAINE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Governmental Fund Types and Expendable Trust Funds for the Year Ended December 31, 1984

	General	Capital Projects	Federal Revenue Sharing	Trust Funds	TOTALS Memorandum Only) 1984	1983
Revenues:						
Property Taxes — Schedule 2	$555,262.51				555,262.51	500,578.59
Excise Taxes	104,435.41				104,435.41	86,536.98
Intragovernmental		5,000.00			5,000.00	2,500.00
Interest earned on investments	6,701.84	786.65	370.06	7,266.18	15,124.73	18,646.95
Entitlement proceeds — Schedule 3			38,829.00		38,829.00	28,844.00
Rent received	1,200.00			200.00	1,400.00	1,400.00
State of Maine tax reimbursements	1,240.48				1,240.48	1,372.65
State of Maine Revenue Sharing	58,382.89				58,382.89	48,862.60
McKenney Trust Fund receipts				2,273.23	2,272.23	2,234.79
D.O.T. Block Grant	40,892.50				40,892.50	40,933.76
TOTAL REVENUES	768,115.63	5,786.65	39,199.06	9,739.41	822,840.75	731,910.32

Exhibit B (Cont.):

	General	Capital Projects	Federal Revenue Sharing	Trust Funds	TOTALS (Memorandum Only) 1984	1983
Expenditures:						
Administration	25,090.78		29,393.51		54,484.29	80,233.56
Protection	66,823.91				66,823.91	52,251.87
Health and Sanitation	44,014.78				44,014.78	36,992.84
Highways	202,428.93				202,428.93	136,528.96
Welfare	7,407.78			2,381.28	9,789.06	5,912.37
Education	362,056.90				362,056.90	339,001.45
Parks and Recreation	9,245.46				9,245.46	6,176.48
Library	6,000.00				6,000.00	6,728.81
Cemeteries	2,200.00			219.59	2,419.59	8,640.78
County tax	41,667.00				41,667.00	38,678.10
Interest on tax anticipation notes	4,243.19				4,243.19	6,682.50
TOTAL EXPENDITURES	771,178.73		29,393.51	2,600.87	803,173.11	717,827.72
Excess of Revenues over (under) Expenditures	(3,063.10)	5,786.65	9,805.55	7,138.54	19,667.64	14,082.60
Fund balance, January 1, 1984	254,831.92	8,157.72	29,393.51	71,318.29	363,701.44	349,618.84
Fund Balance, December 31, 1984 — Exh. A	$252,768.82	13,944.37	39,199.06	78,456.83	383,369.08	363,701.44

See Accompanying Notes

TOWN OF WINTERPORT, MAINE
Combined Statement of Revenues, Expenditures and Charges in Fund Balances — Budget and Actual
General, Federal Revenue Sharing and Capital Projects Fund
For the Year Ended December 31, 1984

	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavor.)	Budget	Actual	Variance Favorable (Unfavor.)
Revenues:									
Property taxes	556,580.51	555,262.51	(1,318.00)						
Excise taxes	83,000.00	104,435.41	21,435.41						
Intragovernmental				5,000.00	5,000.00				
Interest earned on investments		6,701.84	6,701.84		786.65	786.65		370.06	370.06
Entitlement proceeds							29,393.51	38,829.00	9,435.49
Rent received		1,200.00	1,200.00						
State of Maine tax reimburse.	700.00	1,240.48	540.48						
State of Maine Revenue Sharing	55,806.04	58,832.89	2,576.85						
D.O.T. Block Grant	40,975.00	40,892.50	(82.50)						
TOTAL REVENUES	737,061.55	768,115.63	31,054.08	5,000.00	5,786.65	786.65	29,393.51	39,199.06	9,805.55

	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavor.)
Expenditures:									
Administration	23,891.49	25,090.78	(1,199.29)				29,393.51	29,393.51	
Protection	68,000.00	66,823.91	1,176.09						
Health and Sanitation	26,784.00	44,014.78	(17,230.78)						
Highways	185,650.00	202,428.93	(16,778.93)						
Welfare	6,200.00	7,407.78	(1,207.78)						
Education	362,056.90	362,056.90							
Parks and Recreation	7,350.00	9,245.46	(1,895.46)						
Library	6,000.00	6,000.00							
Cemeteries	2,200.00	2,200.00							
County Tax	41,667.00	41,667.00							
Interest on anticipation note		4,243.19	(4,243.19)						
TOTAL EXPENDITURES	729,799.39	771,178.73	(41,379.34)				29,393.51	29,393.51	
Excess of Revenues over (under) Expenditures	7,262.16	(3,063.10	(10,325.26)	5,000.00	5,786.65	786.65		9,805.55	9,805.55
Fund Balance, January 1, 1984	254,831.92	254,831.92		8,157.72	8,157.72		29,393.51	29,393.51	
Fund Balance, Dec. 31, 1984	262,094.08	251,768.82	(10,325.26)	13,157.72	13,944.37	786.65	29,393.51	39,199.06	9,805.55

See Accompanying Notes

TOWN OF WINTERPORT, MAINE

Schedule of Activity in Combined Trust Fund Accounts — December 31, 1984

	Fund Balances Jan. 1, 84	Interest Earned	Other Receipts	Disbursem'ts	Fund Balances Dec. 31, 84
Bangor Savings Bank 9.25% Certificate of Deposit					
Airport — Drags	16,590.21	1,556.49			18,146.70
Cushing Cemetery	12,589.63	1,814.89		119.81	14,284.71
Cemetery Perpetual Care	6,901.53	647.50		99.78	7,449.25
Emily Hall — Church Trust Fund	1,040.13	97.58		108.05	1,029.66
John Thompson — Library Fund	1,099.98	103.20			1,203.18
Fred Atwood for Worthy Poor	336.10	31.53			367.63
McKenney Fund	30,384.50	2,850.76	2,273.23	2,273.23	33,235.26
Total Certificate of Deposit Equity	68,942.08	7,101.95	2,273.23	2,600.87	75,716.39
Bangor Savings Bank 5½% Savings Account Government Lands	2,376.21	164.23	200.00		2,740.44
TOTAL TRUST FUND EQUITY — Exhibit A	71,318.29	7,266.18	2,473.23	2,600.87	78,456.83

See Accompanying Notes

TOWN OF WINTERPORT, MAINE
NOTES TO FINANCIAL STATEMENTS
December 31, 1984

Note 1 — Summary of Significant Accounting Policies

The Town operates under a Selectman-Manager form of government and provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Winterport conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds

General Fund — The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds — Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds.)

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust Funds — Trust Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recognized as income when receivable from taxpayers. Other taxpayer accessed income is considered "measurable" when in the hands of the government and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain. Interest and lien costs are recognized as revenue when collected.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

C. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the month of March, the townspeople approve the budget at a town meeting.
2. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

D. Investments

Investments are stated at cost or amortized cost, which approximates market.

E. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting).

F. Total Columns on Combined Statement — Overview

Total columns on the Combined Statements — Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 — General Fund Balance Carried

The following funds were unexpended as of December 31, 1984 and were carried forward into the operations of 1985:

Account Name	Amount
Town Office Improvements	$1,990.30
Planning Board	946.07
Civil Emergency Preparedness	222.25
Animal Shelter	56.00
Riverside Riders Snowmobile Club	25.94
Total	$3,240.56

Note 3 — Retirement Plan

The employees of the Town of Winterport are covered by Maine State Retirement and/or Social Security, but no other retirement plan exists.

Note 4 — Inter-Fund Payables

At December 31, 1984 the General Fund recognized receivables from the Trust Fund of $18.00 due from the Cushing Cemetery Trust Fund.

Schedule 2

TOWN OF WINTERPORT, MAINE
Schedule of Valuation and Assessment
Year Ended December 31, 1984

Assessed Valuation:	
Real Estate	$28,350,512.65
Personal Property	46,450.00
Total Valuation	29,396,962.65
1984 Tax Rate	.0196
1984 Tax Commitment	556,580.51
Add: Supplemental Taxes	434.45
Total Taxes Committed to the Collector	557,014.96
Less: Abatements	1,752.45
Property Tax Revenue — Exhibit B	$555,262.51

Schedule 3

TOWN OF WINTERPORT, MAINE
Analysis of Federal Revenue Sharing
For the Year Ended December 31, 1984

Balance January 1, 1984			$29,393.51
Add:			
Entitlement receipts			
January 13	$9,707.00		
April 19	9,707.00		
July 8	9,707.00		
October 9	9,708.00	38,829.00	
Interest earned		370.06	39,199.06
Less Appropriations:			
Administration			29,393.51
Balance December 31, 1984			$39,199.06

See Accompanying Notes

WARRANT

State of Maine **County of Waldo, s.s.**

To Cheryl M. Johnson, a Citizen of the Town of Winterport, in the County of Waldo:

GREETINGS:

In the name of the state of Maine, you are hereby required to notify and warn the voters of the Town of Winterport in said county, qualified by law to vote in town affairs, to meet at the Town Office Building, in said town, on Monday, the 18th day of March, A.D., 1985, at ten o'clock in the forenoon, then and there to act on the Articles 1 and 2.

And to notify and warn the voters to meet at the Sproul-Weed Gymnasium at the L.H. Smith School in said town, at seven thirty o'clock in the evening on Tuesday, the 19th day of March A.D., 1985, then and there to act on Articles 3 through all of said Articles being set out below to wit:

Article 1. To elect a Moderator to preside at said meeting.

. . . . . .

Article 2. To elect by secret ballot, one Selectman for three years, one Assessor for three years, one School Administrative District No. 22 Director for three years, and one School Administrative District No. 22 Director for one year.

. . . . . .

Article 3. To choose three members to serve on the Budget Committee for a term ending in 1988.

. . . . . .

Article 4. To see what sum of money the Town will vote to raise or appropriate for the Selectmen's salaries.

Selectmen Recommend	$2,500.00
Budget Committee Recommends	$2,500.00

. . . . . .

Article 5. To see what sum of money the Town will vote to raise or appropriate for the Assessors' Salaries.

Selectmen Recommend	$3,900.00
Budget Committee Recommends	$3,900.00

. . . . . .

Article 6. To see what sum of money the Town will vote to raise or appropriate for the Administration Account.

Selectmen recommend appropriating $39,199.06

from Federal Revenue Sharing and raising $2,200.94 from taxation.

The Budget Committee recommends appropriating 39,199.06 from Federal Revenue Sharing and raising $2,200.94 from taxation.

.....

Article 7. To see what sum of money the Town will vote to raise or appropriate for Town Office Repairs.

The Selectmen Recommend	$15,000.00
The Budget Committee Recommends	$15,000.00

.....

Article 8. To see what sum of money the Town will vote to raise or appropriate for the Fire Department.

Selectmen Recommend	$15,000.00
Budget Committee Recommends	$15,000.00

.....

Article 9. To see what sum of money the Town will vote to raise or appropriate for Fire Department Equipment.

Selectmen Recommend	$1,400.00
Budget Committee Recommends	$1,400.00

.....

Article 10. To see what sum of money the Town will vote to raise or appropriate for the purchase of a new Fire Department Tank Truck.

Selectmen Recommend	$13,000.00
Budget Committee Recommends	$13,000.00

.....

Article 11. To see what sum of money the Town will vote to raise or appropriate to be placed in a Capital Reserve Account for the future purchase of a truck chassis for the Fire Department small tanker.

Selectmen Recommend	- 0 -
Budget Committee Recommends	- 0 -

.....

Article 12. To see what sum of money the Town will vote to raise or appropriate to be placed in a Capital Reserve Account for the future purchase of a New Ambulance.

Selectmen Recommend	$7,500.00
Budget Committee Recommends	$7,500.00

.....

Article 13. To see what sum of money the Town will vote to raise or appropriate for the Police Department.

Selectmen Recommend $10,000.00
Budget Committee Recommends $10,000.00

.....

Article 14. To see if the Town will vote to raise or appropriate $5,000.00 to pay the balance due requested from the Water District for 1984 Hydrant Rental

The Selectmen make no recommendation on this article. The Budget Committee makes no recommendation on this article.

.....

Article 15. To see what sum of money the Town will vote to raise or appropriate for Hydrant Rental for 1985.

Selectmen Recommend $24,000.00
Budget Committee Recommends $24,000.00

.....

Article 16. To see what sum of money the Town will vote to raise or appropriate for Street lights.

Selectmen Recommend $10,500.00
Budget Committee Recommends $10,500.00

.....

Article 17. To see what sum of money the Town will vote to raise or appropriate for Solid Waste Disposal.

Selectmen Recommend $37,500.00
Budget Committee Recommends $37,500.00

.....

Article 18. To see what sum of money the Town will vote to raise or appropriate for Elm Tree Removal and Shade Tree Planting.

Selectmen Recommend $3,000.00
Budget Committee Recommends $3,000.00

.....

Article 19. To see what sum of money the Town will vote to raise or appropriate for the Recreation Board.

Selectmen Recommend $4,135.00
Budget Committee Recommends $4,135.00

.....

Article 20. To see what sum of money the Town will vote to raise or appropriate for the Town's 125th Anniversary Celebration.

Selectmen Recommend $1,000.00
Budget Committee Recommends $1,000.00

.....

Article 21. To see what sum of money the Town will vote to raise or appropriate for Snow Removal, Sanding and Equipment.

Selectmen Recommend $90,000.00 from Excise Taxes. Budget Committee Recommends $90,000.00 from Excise Taxes.

. . . . . .

Article 22. To see what sum of money the Town will vote to raise or appropriate for Town Road Maintenance.

Selectmen Recommend	$46,800.00
Budget Committee Recommends	$46,800.00

. . . . . .

Article 23. To see what sum of money the Town will vote to raise or appropriate for Town Road Reconstruction.

Selectmen Recommend appropriating $48,334.00 from the State Block Grant and raising $26,666.00 from taxation.

Budget Committee Recommends appropriating $48,334.00 from the State Block Grant and raising $26,666.00 from taxation.

. . . . . .

Article 24. To see what sum of money the Town will vote to raise or appropriate for the Planning Board.

Selectmen Recommend	$200.00
Budget Committee Recommends	$200.00

. . . . . .

Article 25. To see what sum of money the Town will vote to raise or appropriate for General Assistance.

Selectmen Recommend	$6,500.00
Budget Committee Recommends	$6,500.00

. . . . . .

Article 26. To see what sum of money the Town will vote to raise or appropriate for the Winterport Health Council.

Selectmen Recommend	$500.00
Budget Committee Recommends	$500.00

. . . . . .

Article 27. To see what sum of money the Town will vote to raise or appropriate for Social Services.

Selectmen Recommend	$4,875.00
Budget Committee Recommends	$4,875.00

. . . . . .

Note:

WCCSA Transportation	$935.00
Central Maine Area Agency on Aging	802.00
Community Health & Counseling	306.00

Mid Coast Human Resources Council	100.00
Eastern Transportation	375.00
Eastern Maine Agency on Aging	575.00
WCCSA Home Energy Assistance	730.00
WCCSA Donated Commodities	137.00
WCCSA Weatherization	311.00
WCCSA Energy Crisis Intervention	12.00
Kno-Wal-Lin	592.00

. . . . . .

Article 28. To see what sum of money the Town will vote to raise or appropriate for the Riverside Riders Snowmobile Club.

Selectmen Recommend $944.90, contingent upon that amount or more being received in Snowmobile Registration Fees from the State of Maine.

Budget Committee Recommends $944.90 contingent on that amount or more being received in Snowmobile Registration Fees from the State of Maine.

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Article 29. To see what sum of money the Town will vote to raise or appropriate for the Winterport Free Library.

Selectmen Recommend	$6,800.00
Budget Committee Recommends	$6,800.00

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Article 30. To see what sum of money the Town will vote to raise or appropriate for Town Cemeteries.

Selectmen Recommend	$1,200.00
Budget Committee Recommends	$1,200.00

. . . . . .

Article 31. To see what sum of money the Town will vote to raise or appropriate for the Oak Hill Cemetery.

Selectmen Recommend	$1,000.00
Budget Committee Recommends	$1,000.00

. . . . . .

Article 32. To see what sum of money the Town will vote to raise or appropriate for Memorial Day.

Selectmen Recommend	$250.00
Budget Committee Recommends	$250.00

. . . . . .

Article 33. To see what sum of money the Town will vote to raise or appropriate for Worker's Compensation.

Selectmen Recommend	$2,500.00
Budget Committee Recommends	$2,500.00

. . . . . .

Article 34. To see what sum of money the Town will vote to raise or appropriate for Social Security.

Selectmen Recommend	$5,000.00
Budget Committee Recommends	$5,000.00

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Article 35. To see what sum of money the Town will vote to raise or appropriate for Unemployment Compensation.

Selectmen Recommend	$2,000.00
Budget Committee Recommends	$2,000.00

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Article 36. To see if all the tax acquired property belonging to the Town of Winterport shall be disposed of by the Selectmen only after receipt of recommdnations from the Planning Board and Recreation Board concerning said disposition. The Selectmen at their discretion (1) may elect to dispose of said real estate to the former owner upon payment of all taxes, interest and costs due and owing, or (2) by sealed bid, advertised in the Town Report in addition to other usual methods of advertising the sale. The advertisement shall give the date that the bid shall be accepted and such other information as the Selectmen deem appropriate. In connection with the above mentioned disposition of real estate, the Selectmen shall be authorized to execute all deeds or documents of conveyance.

.....

Article 37. To see if the Town will vote to authorize the Board of Selectmen to sell the former schoolhouse lot identified as Map R-5 Lot 43 on the Winterport Tax Assessors Maps (Prepared by Wright and Pierce and updated by Aerial Survey and Photo to 4/1/84) consisting of approximately 1/10 acre to Joshua Clark for the sum of $75.00.

.....

Article 38. To see (a) if the Town will vote to fix a date when taxes shall be due and payable; and (b) to see if the Town will fix a rate of interest to be charged on taxes unpaid after said date.

Selectmen Recommend 13½% after November 1, 1985.

Budget Committee Recommends 13½% after November 1, 1985.

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Article 39. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to borrow Tax Anticipation Monies during the ensuing year.

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The polls for voting on Articles 1 and 2 will be open at 10:00 a.m. and will close at 8:00 p.m.

Given under our hands this 12th day of February, 1985.

Thomas A. Skratt, Chairman
Lledrew S. Hackett, Sr.
Thomas A. Doe
Leroy T. Nelson
John M. Haskell

A true Copy

Attest:

Cheryl M. Johnson
Clerk of Winterport

SUBSCRIPTION

The purchase of this subscription entitles the undersigned household to Volunteer Ambulance Service by the Winterport Volunteer Ambulance Service for the next full year from date of Purchase. The patient will be billed directly for any oxygen used.

Name .....

Date of Issue .....

Mailing Address .....

Telephone Number .....

.....

$10.00

(To purchase subscription: Fill in above information and return to the Ambulance Service at Town Meeting).

ANNUAL

OF THE MUNICIPAL OFFICERS

1985-1986

REPORT

Bring This Report With You to Town Meeting

One Hundred and Twenty-Second

ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

WINTERPORT, MAINE

TOGETHER WITH WARRANT FOR TOWN MEETING

MARCH 18, 1986

INCORPORATED MARCH 12, 1860

This report is dedicated to the memory of Brian L. Carleton who was a member of the Winterport Volunteer Fire Department and acted as a general liaison for many of the businesses in Town.

BRING THIS REPORT WITH YOU TO TOWN MEETING

THE BACON TREE
1860

TOWN OF
WINTERPORT
WINTERPORT, MAINE 04496

SELECTMEN
ASSESSORS
TOWN MANAGER
TOWN CLERK

To the Citizens of the Town of Winterport:

It is my pleasure to submit to you this report of the activities of the Town of Winterport for 1985. It was a busy year for your Town Government. Some of the highlights included:

1. The Town signed a (30) year contract with PERK for Solid Waste Disposal.
2. The exterior of the Municipal Building has been completed, and I might add, I think the result is something all citizens can be proud of.
3. A great deal of Reconstruction Road work was done. This includes, replacing many culverts, the bridge repair on the Meadow Road, rebuilding a portion of the Clark Road and paving parts of the Coles Corner Road, Stream Road and all of the Schoolhouse Road, and with the assistance of S. E. McMillan Co. Sampson Street has been completely rebuilt including paving.
4. A three year Snow & Ice Removal Contract has been negotiated with the Harriman Brothers.

As Winterport enters the year 1986, the challenge will be to provide quality service at a reasonable cost. The Selectmen, Budget Committee, and I have worked diligently on the annual budget, but it is extremely important that all tax payers attend the Town Meeting to make the final decision of what will be funded in 1986.

I would like to take this opportunity to thank all the Town's boards, volunteers, and employees for their assistance and cooperation in 1985. It has been a pleasure to work with them all.

Respectfully submitted,
Coral P. Higgins
Town Manager

MUNICIPAL OFFICERS

Selectmen, Overseers of the Poor

Thomas A. Skratt, Chairman	Term expires 1988
John M. Haskell	Term expires 1987
Thomas A. Doe	Term expires 1987
Lledrew S. Hackett, Sr.	Term expires 1986
Leroy T. Nelson	Term expires 1986

Assessors

Ardane R. Whittier, Chairman	Term expires 1987
Roger S. Parker	Term expires 1986
Ira M. Bates	Term expires 1988
Town Manager	Coral P. Higgins
Town Clerk	Cheryl M. Johnson
Fire Chief	Creighton L. Parker
Fire Warden	Leroy T. Nelson
Fire Inspector	Forrest Smith
Tree Warden	Creighton L. Parker
Plumbing Inspector	Charles Rancourt
CEP Director	Creighton L. Parker
Registrar of Voters	Cheryl M. Johnson
Welfare Director	Coral P. Higgins
Road Commissioner	Coral P. Higgins
Town Attorney	Kevin M. Cuddy
Code Enforcement officer	Coral P. Higgins
Constables	George W. Mele, Sr.
	Telephone 223-4319
	James Gillway
	Telephone 223-4857
Animal Control Officer	George W. Sanford, III
	Telephone 223-4124

Planning Board

Roland Ginn, Chairman	Term expires 1990
Nancy Patterson	Term expires 1986
Vaughn Thibodeau	Term expires 1990
Harold Dyer	Term expires 1986
Joan Beard	Term expires 1987
Frank White	Term expires 1988
Robert Thibodeau, Jr.	Term expires 1989

Recreation Board

Michael Bordick, Chairman	Term expires 1986
Paul Hogancamp	Term expires 1986
Armand Schumacher	Term expires 1987
Larry Rogers	Term expires 1987

Budget Committee

Mary Wright, Chairman	Term expires 1988
Leslie Schneider	Term expires 1987
Robert S. Higgins, Sr.	Term expires 1986
Robert Smith	Term expires 1988
George West	Term expires 1986
Robert Thibodeau, Jr.	Term expires 1986
Michael Cyr	Term expires 1986
Sharma Wood	Term expires 1988

School Administrative District No. 22
Directors

John F. Logan	Term expires 1987
Patricia V. French	Term expires 1986
Judith Cuddy	Term expires 1988
John Pickering	Term expires 1986

Winterport Sewerage District
Winterport Water District
Board of Trustees

John F. Logan, Chairman	Term expires 1988
Donald W. Weston	Term expires 1987
Harold Dyer (Water Only)	Term expires 1990
Kenneth C. Nealley, Clerk	Term expires 1986
Donald O. Nelson	Term expires 1989

Representative to the Legislature

Nathaniel J. Crowley, Sr.

Home Address:	Cape Jellison Stockton Springs, Maine 04981 567-3629
Capitol Address:	House Of Representatives State House Augusta, Maine 04333 289-2866

State Senator

Sen. Melvin A. Shute

Home Address:	723 School Street Stockton Springs, Maine 04981 567-3364
Capitol Address:	Senate of Maine State House Augusta, Maine 04333
Telephone	289-1505
Toll-Free Number, Jan. to June	1-800-423-6900

SELECTMEN'S REPORT

December 31, 1984

GENERAL GOVERNMENT

TOWN OFFICIALS

Receipts

Appropriation — Assessors	3,900.00	
Selectmen	2,500.00	
Total		6,400.00

Expenditures

Salaries — Assessors	3,900.00	
Selectmen	2,500.00	
		6,400.00

TOWN OFFICE IMPROVEMENTS

Receipts

Carried Balance	1,990.30	
Appropriation	15,000.00	
Total		16,990.30

Expenditures

David Verrill	1,100.00	
Winterport Agway	35.27	
Winterport Roofing & Siding	21,130.00	
Total		22,265.27
Overdraft		(5,274.97)

SOCIAL SECURITY

Receipts

Appropriation	5,000.00	
Total		5,000.00

Expenditures

Treasurer State of Maine	4,110.03	
Total		4,110.03
Balance		889.97

WORKMEN'S COMPENSATION

Receipts

Appropriation	2,500.00	
D. W. Mahoney Agency	2,791.00	
Total		5,291.00

Expenditures

Aetna Casuality & Surety	4,636.00	
Total		4,636.00
Balance		655.00

UNEMPLOYMENT COMPENSATION

Receipts

Appropriation	2,000.00	
Total		2,000.00

Expenditures

Bureau of Employment Security	1,432.34	
Total		1,432.34
Balance		567.66

PLANNING BOARD

Receipts

Carried Balance	946.07	
Appropriation	200.00	
First Realty	310.00	
Total		1,456.07

Expenditures

Alma Doe	61.36	
Doris Speyer	13.40	
Cuddy & Lanham	35.00	
Total		109.76
Balance		1,346.31

ADMINISTRATION

Receipts

Federal Revenue Sharing	39,199.06	
Appropriation	2,200.94	
Permits - Plumbing	1,660.00	
Pole	24.00	
Weapons	210.00	
Automobile Registration	1,600.00	
Clerk fees	1,673.75	
Town of Frankfort	900.00	
Winterport Lions Club	893.00	
Winterport Vol. Amb. Service	194.00	
Interest 1985 Taxes	850.41	
Interest N. O. W. Acct.	3,178.94	
Tax Lien-Interest-Cost	16,995.83	
Misc.	1,078.13	
Total		70,658.06

Expenditures

Salaries-Manager	18,721.36	
Clerks	14,503.19	
Expenses-Manager	2,724.00	
Selectmen-Assessors	20.00	
Printing	1,615.00	
MMA-dues	1,445.60	
Auditing	1,800.00	
Elections	405.02	
Legal Fees	1,157.00	
Postage & Supplies	3,747.83	
New Equipment	2,381.92	
Town Clerk	223.25	
Custodian	810.47	
Plumbing Inspector	1,531.80	
Advertising-Bonds-Ins.	5,140.16	
Lien Recordings	720.00	
Lien Discharges	745.00	
Deed Recordings	72.00	
Telephone	1,697.63	
Electricity	611.48	
Water & Sewer	394.40	
Heat	2,239.06	
Sludge Control	1,000.00	
Misc.	3,983.86	
Total		67,690.03
Balance		2,968.03

POLICE DEPARTMENT

Receipts

Appropriation	10,000.00	
Edward Russell	16.40	
The Concord Ins. Co.	7.00	
Theresa Hafford	4.00	
State of Maine	25.00	
Total		10,052.40

Expenditures

Salaries	5,275.00	
Mileage	2,914.56	
Supplies	155.72	
Telephone	181.55	
Court Days	570.00	
Insurance	979.37	
Misc.	282.40	
Total		10,358.60
Overdraft		(306.20)

FIRE DEPARTMENT

Receipts

Appropriation	15,000.00	
Winterport Vol. Amb. Ser.	480.54	
UMO	14.50	
Marshall Jernigan	10.35	
Winterport Vol. Fire Dept.	100.00	
Total		15,605.39

Expenditures

Warden	75.00	
Fire Chief	960.00	
Labor	2,568.52	
Repairs & Supplies	2,606.19	
Gas, Oil & Antifreeze	1,050.19	
Telephone	2,223.06	
Lights & Fuel	2,656.43	
Advertising & Insurance	2,270.00	
Water & Sewer	166.40	
Misc.	512.95	
Total		15,088.74
Balance		516.65

FIRE EQUIPMENT ACCOUNT

Receipts

Appropriation	1,400.00	
Total		1,400.00

Expenditures

Raido Systems Engineering	325.00	
Carter Feed & Farm Supply	453.79	
Maineline Fire Equipment	597.21	
Total		1,376.00
Balance		24.00

FIRE DEPARTMENT NEW TRUCK

Receipts

Appropriations	13,000.00	
Capital Reserve Account	5,809.13	
Stanley Ginn	1,200.00	
Total		20,009.13

Expenditures

Hartley's	18,554.00	
Parker Danner Co.	844.17	
Brake Service	276.86	
Maineline Fire Equipment	242.54	
Robert Smith	33.60	
Federal Signal Corp.	57.96	
Total		20,009.13

STREET LIGHTS

Receipts

Appropriation	10,500.00	
Total		10,500.00

Expenditures

Bangor Hydro Electric	50.67	
Central Maine Power Co.	10,517.99	
Total		10,568.66
Overdraft		(68.66)

ANIMAL SHELTER

Receipts

Carried Balance	56.00	
Cheryl Johnson	160.00	
Total		216.00

Expenditures

City of Bangor	159.00	
Dr. Farren	24.00	
Claude Clements	24.00	
Belfast Humane Society	12.00	
Total		219.00
Overdraft		(3.00)

CIVIL EMERGENCY PREPAREDNESS

Receipts

Carried balance	222.25	
Total		222.25

DUTCH ELM & SHADE TREE PLANTING

Receipts

Appropriation	3,000.00	
Total		3,000.00

Expenditures

Philip Bass & Son	145.00	
Crimson King	1,865.00	
Total		2,010.00
Balance		990.00

HYDRANT RENTAL

Receipts

Appropriation	24,000.00	
Total		24,000.00

Expenditures

Winterport Water Dist.	24,000.00	
Total		24,000.00

HEALTH & SANITATION

WINTERPORT HEALTH COUNCIL

Receipts

Appropriation	500.00	
Cliff Woodman	5.00	
Total		505.00

Expenditures

Mac-Lin Medical	500.00	
Winterport Health Council	5.00	
Total		505.00

SOCIAL SERVICES — ELDERLY

Receipts

Appropriation	4,875.00	
Total		4,875.00

Expenditures

Kno-Wal-Lin	592.00	
Energy Crisis	12.00	
Weatherization	311.00	
Donated Commodities	137.00	
Home Energy Assistance	730.00	
Eastern Area Agency on Aging	575.00	
Eastern Transportation	375.00	
Mid-Coast Human Resources	100.00	
Community Health Counseling	306.00	
Central Maine Area Agency	802.00	
WCCSA Transportation	935.00	
Total		4,875.00

SOLID WASTE DISPOSAL

Receipts

Appropriation	22,500.00	
Surplus	15,000.00	
Total		37,500.00

Expenditures

Attendent	4,968.00	
Bulldozer	1,325.00	
Gravel	39.00	
Sawyers—Tipping Fee	25,570.74	

Compactor Rental	3,240.00	
Electrictiy	300.18	
CES	2,149.53	
Misc.	1,491.15	
Total		39,083.60
Overdraft		(1,583.60)

NEW LANDFILL TESTING

Receipts

— 0 —

Expenditures

Vaughn Thibodeau & Sons	30.00	
CES, Inc.	779.72	
Total Overdraft		(809.72)

HIGHWAYS — BRIDGES — SIDEWALKS
SNOW — REMOVAL & EQUIPMENT

Receipts

Excise Taxes		80.000.00
Vaughn Thibodeau & Sons		25.00
Total		80,025.00

Expenditures

Labor	190.00	
Trucks	15,988.50	
Loader—stockpile	3,352.68	
Salt & Sand	3,731.37	
Sidewalks, Town Office, Fire Station—Library	924.75	
Snow fence	226.50	
Atwood's Sander	226.50	
Insurance & Lights	114.06	
Misc.	753.92	
Snow Contract	23,906.26	
Equipment—Plow parts	971.27	
Sander parts	419.02	
Plow—Repairs	2,044.74	
Sander repairs	702.53	
Misc.	230.00	
Total		54,543.91
Balance		25,481.09

TOWN ROAD MAINTAINENCE

Receipts

Appropriation	46,800.00	
Preston Perkins	340.24	
David Briggs	152.21	
Peter DeGenero	174.48	
Winston Shankel	348.94	
Roderick Ronco	348.96	
Doyle Harriman	297.93	
Richard Mason, Jr.	174.48	
Anthony McKay	174.48	
Terry McCloskey	174.48	
Michael Gladu	315.72	
Gerard Valley	174.48	
Steve Grotly	174.48	
Coral Higgins	9.90	
Total		49,660.98

Expenditures

Washouts - Labor	102.50
Equipment	2,265.27
Material	160.00
Patching - Labor	955.90
Equipment	2,896.08
Material	4,305.39
Ditching - Labor	35.36
Equipment	502.05
Culverts - Labor	170.39
Equipment	1,441.68
Supplies	4,964.33
Grading	9,256.51
Signs	272.20
Dust Control - Labor	377.06
Equipment	375.00
Calcium	6,420.00
Bush Cutting	1,087.45
Street Sweeping - Labor	3,459.13
Equipment	1,606.50
Supplies	122.56
Hurricane Cleanup	1,247.61
Misc.	1,556.78
Total	43,579.75
Balance	6,081.23

TOWN ROAD RE-CONSTRUCTION

Receipts

Treasurer State	50,186.24	
Appropriation	26,666.00	
Excise Taxes	10,000.00	
Total		86,852.24

Expenditures

Repairs - Roads & Bridges		
Trucks	3,034.96	
Loader	1,120.52	
Grader	1,823.30	
Backhoe	2,760.00	
Bulldozer	1,533.04	
Gravel	1,407.50	
Labor	306.47	
Paving & Misc.	26,734.99	
Supplies & Culverts & Tacking	10,187.36	
Total		48,908.14
Balance		37,944.10

CHARITIES

GENERAL ASSISTANCE

Receipts

Appropriation	6,500.00	
Case #1	48.00	
Case #2	74.56	
Total		6,622.56

Expenditures

Food	2,853.16	
Fuel	1,860.23	
Lights	619.46	
Rent	810.00	
Medicine	201.40	
Misc.	115.98	
Total		6,460.23
Balance		162.33

McKINNEY TRUST FUND

Receipts

Interest Income	1,905.90	
Total		1,905.90

Expenditures

Case #1	105.00	
Case #2	405.24	
Case #3	85.00	
Bangor Savings Bank	1,310.66	
Total		1,905.90

RECREATION

RIVERSIDE RIDERS SNOWMOBILE CLUB

Receipts

Carried balance	25.94	
Treasurer State of Maine	864.00	
Total		889.94

Expenditures

R. B. Higgins Co.	71.18	
Lane Supply	32.00	
M. L. Coffin Co.	15.40	
Joel Froding	236.25	
N. H. Bragg & Sons	33.34	
Total		388.17
Balance		501.77

RECREATION BOARD

Receipts

Appropriation	9,060.00	
Total		9,060.00

Expenditures

Recreation Director	1,500.00	
Social Security	110.40	
Unemployment	8.70	
Mowing	636.52	
Gas & Oil	106.50	
Advertising	140.24	

Misc. & Supplies	679.31	
Total		3,181.67
Balance		5,878.33

UNCLASSIFIED

STATE LICENSES

Receipts

Hunting - Fishing Lic.	13,552.75	
Dog. Lic.	215.50	
Total		13,804.25

Expenditures

Treasurer State of Maine	13,552.75	
Comm. of Agriculture	251.50	
Total		13,804.25

CUSHING CEMETERY

Receipts

George Watson	158.00	
William Harnish, Jr.	158.00	
Bangor Savings Bank	550.24	
Total		866.24

Expenditures

Robert Thibodeau, Jr.	96.00	
Leon Rancourt	240.00	
James H. Foley, Jr.	160.00	
Winterport Water Dist.	185.00	
Hurricane Cleanup	185.24	
Total		866.24

OAK HILL CEMETERY

Receipts

Appropriation	1,000.00	
Total		1,000.00

Expenditures

Oak Hill Cemetery Assoc.	1,000.00	
Total		1,000.00

TOWN CEMETERIES

Receipts

Appropriation	1,200.00	
Total		1,200.00

Expenditures

Peter Johnson-Mowing	1,200.00	
Total		1,200.00

WINTERPORT FREE LIBRARY

Receipts

Appropriation	6,800.00	
Total		6,800.00

Expenditures

Winterport Free Library	6,800.00	
Total		6,800.00

125TH BIRTHDAY CELEBRATION

Receipts

Appropriation	1,000.00	
Total		1,000.00

Expenditures

Alantic Awards	172.25	
L. H. Smith School	65.77	
Lord's Music	51.00	
Jiffy Print	73.85	
Ace Printing	141.88	
Flowers	81.99	
Mary Bagley	42.00	
Thomas Skratt	105.66	
Total		734.40
Balance		265.60

MEMORIAL DAY

Receipts

Appropriation	250.00	
Total		250.00

Expenditures

American Legion	250.00	
Total		250.00

P. R. DOWNS TRUST FUND

Receipts

Bangor Savings Bank	18.73	
Total		18.73

Expenditures

Oak Hill Cemetery	18.73	
Total		18.73

LEO TRUE TRUST FUND

Receipts

Bangor Savings Bank	46.96	
Total		46.96

Expenditures

Oak Hill Cenetery	46.96	
Total		46.96

EMILY HALL TRUST FUND

Receipts

Bangor Savings Bank	99.55	
Total		99.55

Expenditures

United Methodist Church	99.55	
Total		99.55

JOHN THOMPSON TRUST FUND

Receipts

Bangor Savings Bank	105.29	
Total		105.29

Expenditures

Winterport Free Library	105.29	
Total		105.29

COUNTY TAXES

Receipts

Assessment	40,567.80	
Total		40,567.80

Expenditures

Waldo County Treasurer	40,567.80	
Total		40,567.80

EDUCATION

Receipts

Assessment	380,821.30	
Total		380,821.30

Expenditures

S. A. D. #22	380,821.30	
Total		380,821.30

1984 BOAT EXCISE TAXES

Excise Taxes	214.30	
Total		214.30

1985 BOAT EXCISE TAXES

Excise Taxes	1,502.50	
Total		1,502.50

1986 BOAT EXCISE TAXES

Exccise Taxes	90.50	
Total		90.50

1985 TREE GROWTH RE-IMBURSEMENT

Receipts

Treasurer State of Maine	57.11	
Total		57.11

1985 TAXES

Taxes Collected	495,620.18	
Uncollected Taxes		113,766.12

1984 TAXES		
Taxes Collected	74,682.89	
Uncollected Taxes		28,186.03
1983 TAXES		
Taxes Collected	27,888.67	
Uncollected Taxes		311.14
Town Property		1,911.27
1982 TAXES		
Taxes Collected	484.17	
Uncollected Taxes		140.17
1981 TAXES		
Taxes Collected	90.72	
Uncollected Taxes		124.20
1980 TAXES		
Taxes Collected	85.80	
Uncollected Taxes		80.92
1979 TAXES		
Taxes Collected	8.65	
Uncollected Taxes		3,991.27
1978 TAXES		
Taxes Collected	3.76	
Uncollected Taxes		31.96

SECRETARY OF STATE

Receipts		
Automobile Registrations	33,303.75	
Total		33,303.75
Expenditures		
Secretary of State	33,303.75	
Total		33,303.75

1984 VETERANS EXEMPT RE-IMBURSEMENT

Receipts

Treasurer State of Maine	723.35	
Total		723.35

EXCISE TAXES

Automobile Registrations	120,651.88	
Total		120,651.88

Expenditures

Refunds	10.64	
Total		10.64
Total Excise Collected		120,641.24

TOWN PROPERTY REDEEMED

Receipts

Lawrence D. Coolidge	156.22	
Lawrence White, Jr.	156.22	
Dunroe Heirs	230.84	
Stanwood Clark	338.07	
Total		881.35

INCOME TOWN PROPERTY

Receipts

Merrill Trust Bank	1,200.00	
Total		1,200.00

Expenditures

Merrill Investment Acct.	1,200.00	
Total		1,200.00

MERRILL INVESTMENT ACCOUNT

Opening balance	2,729,71	
Interest earned	155.74	
Bank rent	1,200.00	
Transfer from Gen. Checking	8,000.00	
Total		12,085.45

FIRE DEPARTMENT CAPITAL RESERVE

Receipts		
Opening balance	11,430.14	
Interest earned	850.57	
Total		12,280.71
Expenditures		
Transfer to New Truck Account	5,809.13	
Balance		6,471.58

AMBULANCE CAPITAL RESERVE

Receipts		
Opening balance	2,514.23	
Appropriation	7,500.00	
Interest earned	206.84	
Total		10,221.07

AIRPORT ACCOUNT

Receipts		
Andy MacDonald	1,860.16	
Deposit	201.80	
Total		2,061.96
Expenditures		
Bangor Savings Bank	1,860.16	
Balance		201.80

GOVERNMENT LANDS

Receipts		
Robert Kingsbury	200.00	
Total		200.00
Expenditures		
Bangor Savings Bank	200.00	
Total		200.00

WINTERPORT SEWER DISTRICT

Receipts		
Winterport Sewer Dist.	4.00	
Total		4.00

STATE REVENUE SHARING

Receipts

Treasurer State of Maine	72,741.08	
Total		72,741.08

FEDERAL REVENUE SHARING

Receipts

Carried balance	39,199.06	
U. S. Treasurer	40,341.00	
Interest earned	2,181.30	
Total		81,721.36

Expenditures

Appropriated for Administration budget 1985	39,199.06	
Balance		42,522.30

WINTERPORT LION'S CLUB

Receipts

Lease	3.00	
Total		3.00

TAX ANTICIPATION NOTE

Receipts

Merrill Trust Co.	100,000.00	
Total		100,000.00

Expenditures

Merrill Trust Co.	100,000.00	
Interest	3,600.01	
Total		103,600.01
Interest paid		3,600.01

SALE OF TOWN PROPERTY

Joshua Clark	75.00	
Total		75.00

1986 DOG LICENSES PREPAYMENT

Charlotte Reynolds	6.00	
Total		6.00

MONEY MARKET

Receipts

Opening balance	85,871.53	
Merrill Bank	75,000.00	
Interest earned	4,118.78	
Transferred general checking Dec. 31, 1985	125,000.00	
Total		289,990.31

Expenditures

Transferred to General checking during 1985	105,000.00	
Balance December 31, 1985		184,990.31

REPORT OF THE TOWN CLERK

VITAL RECORDS:

Vital statistics occurring within and out of the Town

Marriages	34
Births	30
Deaths	22

DOGS

Dog licenses issued

Male	34
Neutered Male	28
Female	9
Spayed Female	49
Kennels	1

REMINDER TO DOG OWNERS: Due on January 1st are dog taxes for the current year. All dogs six months old or older must be licensed. Owners must show current rabies certificate at the time of licensing. Fees are $6.50 for male or female dogs, $3,00 for neutered male or spayed female dogs. Certificates must be shown stating that the animal is incapable of producing young.

HUNTING & FISHING LICENSES

RESIDENT and NON-RESIDENT hunting and fishing licenses may be obtained from the Town Clerk Monday through Friday, 9:00 am to 5:00 at the Town Office.

The following applications are available from the Town Clerk:

a) Complimentary licenses for residents 70 years of age or older
b) Complimentary licenses for Disabled War Veterans
c) Complimentary licenses for Paraplegics
d) Muzzle-loading rifle license
e) Maine trapping license
f) Combination Archery & Fishing license

HUNTERS:

Effective January 1, 1986, **ALL** frist-time adult hunters, 16 years of age and older, are **REQUIRED** to complete a Hunter Education Course before buying a hunting license.

REPORT OF THE FIRE DEPARTMENT

To the Citizens of Winterport:

The year of 1985 was another busy year for the Fire Department.

The number of calls this year was 50, a decrease of 12 over last year.

As in the past chimney fires have been a big problem a total of 21.

This year we were called on for Mutual Aid 8 times which was a real incrase in this category.

People who wish to burn anything such as grass, rubbish or debris are required by the State of Maine to have a fire permit (24) twenty-four hours a day (365) three hundred sixty-five days a year to burn. These permits may be obtained by calling the Town Fire Warden, Leroy T. Nelson or the Fire Chief.

As in the past we have had training sessions and work sessions. The men have volunteered their time.

This year we are replacing our Old Tank Truck with a new one. We have built this truck with a lot of volunteer labor.

The Town raised ($25,000.00) Twenty Five Thousand dollars the Fire Department members put ($5,000.00) Five Thousand dollars of their own which they raised by suppers, raffles, and a yard sale. The best price we could get on the truck built outside was over ($62,000.00) Sixty two thousand dollars which saved the tax payers a large sum of money.

We wish to thank Trask Auto Sales for the car to raffle off.

As in the past we have served the Town well and hope to in the future.

Anyone wishing to join the Fire Department is more than welcome we meet the first Sunday of each month at 7:00 p.m.

Fire Report:

Structure	5
Chimney	21
Grass	6
Vehicle	2
Miscellaneaous	5
Mutual Aid	8
Woods	2
Flooded Cellars	1
Total	50
Total Man Hours	785

Respectfully submitted,
Creighton L. Parker
Fire Chief

WINTERPORT HEALTH COUNCIL

President: Kathy White
Vice Pres.: Jackie Watson
Secretary: Alma Doe
Treasurer: Marilyn Doe

The Winterport Health Council is a group of women who volunteer their time in helping the town support a Public Health Program.

This year we held seven (7) Well-Baby Immunization Clinics. At the clinics we offer lead screening, fluoride distributions, eye testing for three year olds, and hematocrits along with the immunizations and physicals. If you would like more information on the clinics contact Eleanor Condon, Chairperson of the clinics, 223-4432. We would like to extend our thanks to Dr. Samuel Wagner and the Public Health Nurses, for their help with the clinics.

We also have sickroom equipment that is available on loan to all Winterport residents. All we ask is that the items not be taken out of town and returned when finished with them. The equipment available consists of walkers, hospital beds, bed rails, wheelchairs, commodes, quadcanes, crutches, and weights. We also have blood-pressure cuffs and stethoscopes available for people trained in their use. This year we purchased a wheelchair, two mattresses for the hospital beds and a quadcane. Sickroom equipment is kept at the Town Office and may be obtained week-days from 9 A.M. - 5 P.M. and week-ends by contacting Kathy White, 223-5746, or any H. C. member.

Two years ago we started an Infant Safety Seat Program for infants to 9 months, or up to 20 lbs. It has been a very successful program. For more information contact Marilyn Doe, 223-4412.

We are always looking for new members to our group. We hold meetings the months of Feb., April, June, October, and December. If you are interested contact any one of our members.

Our thanks to the United Methodist Church for allowing us to hold our clinics in their vestry.

Respectfully submitted,
Kathy White
W.H.C. President

EXTENSION SERVICE ACTIVITIES

The Extension Service provides educational service for the general public in the areas of Family Living, Youth Development (4H), Agriculture and Natural Resources, and Community Resource Development.

The staff and members of the Waldo County Extension Executive Board express their appreciation to the voters of Winterport for their support of the Extension Building Bond issue in November.

Since then, the Region Seven Vocational School Board has offered three acres to the County at no cost for the expressed purpose of locating the new Extension Office adjacent to the Vocational School. The Extension Committee and the County Commissioners have accepted this offer because they feel this is a better site with more opportunities for cooperative efforts with the Vocational School and for program demonstrations.

New programs being offered are Starting Your Own Business and a new correspondence course on Weight Management.

Respectfully submitted,
Norma A. Simard
Winterport Executive Borad
Member

DETAIL OF UNCOLLECTED TAXES AND TAX LIENS
December 31, 1985

(*indicates taxes paid after books closed)

1985 RESIDENT REAL ESTATE TAXES DUE

Allard, Pauline	241.50
Allen, Michael & Donna	715.05
Allen, Michael & Donna	50.40
Anderson, Conrad & Clydella	1,391.25
Anderson, Josephine	210.00
Ashford, Frances	262.50
Astbury, Dale Heirs	450.45
*Aubin, Mary E.	158.50
Baker, Doreen	204.23
Baker, Dwayne & Diane	126.00
Baker, Rita	486.15
Basford, Adrian & Gloria	22.24
Bass, Doris	72.45
Bass, Doris & Philip	697.73
Bass, Doris	406.35
Bass, Francis & Maxine	237.99
Bass, Philip	12.60
Beckwith, Clyde	333.38
Bedard, Donna	44.00
*Betts, Harlan & Jeannean	71.74
Betts, Richard	136.50
Bishop, Wilbur & Eunice	367.50
Blanchard, Sherwood & Donna	271.95
Bordick, Michael & Audrey	532.35
Boulier, Gary & Debra	635.25
Bowden, Sally	178.50
Bradeen, Vernon Sr. & Eloise	159.08
Braley, Paul & Maxine	336.00
Brassbridge, Robert & Helen	283.50
Briggs, David & Rosalie	42.53
Brown, Barbara	231.00
Brown, Linley & Ruth	199.50
Brown, Roland & Vicky	72.45
Brown, Roland & Vicky	136.50
Brown, Wayne	514.50
Calderwood, Floyd	409.50
Canty, Charles & Jeanne	52.50
Canty, Charles & Jeanne	430.50
Carpenter, David & Nancy	450.45
Caulknins, Ernest & Anna	199.50
*Cavanaugh, Thomas & Cynthia	855.75

Chatto, Robert	168.00
Christopher, Susan	514.50
Clark, Judith	304.50
Clark, Richard & Judith	252.00
Clements, Harold & Linda	514.50
Clifford, Cross & Howard	78.22
Clifford, Roger	388.50
*Closson, Basil Heirs	409.50
Cole, Lewis & Karen	107.10
Cole, Lewis & Karen	97.65
Conners, Edward & Marilyn	372.78
Cook, Wallace F. III	176.87
Coolidge, Eleanor	12.60
Coolidge, Eleanor	243.60
Coolidge, Eleanor	118.65
Coolidge, Lawrence D.	189.00
Coombs, Clyde	171.15
Cottrell, Dale & Lynn	682.50
Coulter, Rodney	325.50
Craig, A. Katherine	346.50
Cray, Sherman	466.20
Crossman, Merle	105.00
Crossman, Ruby	504.00
Crossman, Stanley B.	523.95
Cunningham, Andrew	160.65
Cunningham, Jeffrey & Sharon	525.00
*Cunningham, Stephen & Donna	241.50
Dalton, Colleen	203.49
Davis, David & Kathleen	350.70
Davis, Scott & Rhonda	527.10
Dean, Arnold	241.50
Demmons, Walter	349.65
DesLauriers, Rober, Neff, Barbara	9.83
Dillon, Raymond E. Sr., Heirs	756.00
Dion, Bernard	789.60
*Dodge, David	357.00
Dorr, E, Hazel	493.50
Downs, Keith	441.00
Doyon, Roger	514.50
Dunham, Robert	346.50
*Dunham, William & Betty	473.03
Dyer, Harold	414.75
El-Hajj, Lionell E. II	311.85
Ellingwood, Marjorie	349.13
Emerson, Charles Oliver	303.45
Emerson, Jeffrey C.	198.45
Everett, Diane J.	472.50
Field, Ricky A. & Ann	277.99

Flewelling, Frank & Sally	409.50
Flewelling, Philip	265.73
Fogg, Sharon	430.50
Gause, William, John & Richard	59.85
Gause, Robert W.	127.70
Gerry, Willard & Frances	241.50
Gilks, Arnold & Christine	535.50
Gillen, James F. & Russell	357.00
*Gillen, Russell & Katie	514.50
*Gillen, Russell & Katie	672.00
Gillway, Mrs. Harry Jr.	366.45
Gillway, Mrs. Harry Jr.	47.25
Ginn, James	157.76
Gore, Carl & Florence	220.50
Grant, Leslie & Ethel	95.00
Grass, Dana & Coralee	113.40
Grass, Dana & Coralee	1,631.70
Grover, Shriley	462.00
Hamor, Richard & Celestia	178.50
Harnish, Henry Jr. & Terri	1.65
Harnish, Michael & Deborah	189.00
Harnish, Robert & Patricia	168.00
Harnish, William	294.00
Harriman, Evander Heirs	672.00
Harriman, Rose & Tina	49.61
Harriman, Mark	111.30
*Haskell, John & Janice	449.95
Hotham, Daniel & Karen	431.55
Howard, Paul & Joyce	580.65
Huntley, Kenneth D.	178.33
Jackson, Robert & Laura	458.85
Jernigan, Robert & Judith	256.73
Jewett, James	183.23
Johnson, Cheryl M.	514.50
Johnson, Alicia, Place, Samuel	64.00
Johnson, Fannie Heirs	210.00
Johnson, Roger E. Jr.	31.50
Johnson, Roger E. Jr.	661.50
Jordon, David & Debra	94.50
Jordon, George Jr.	94.50
Jordon, Michael & Marsha	437.85
Junkins, Carleton & Louise	441.00
Juskiewicz, Walter & Dorothy	870.45
Keppel, George Jr.	746.55
Kingsbury, Richard	504.00
Lavway, Harland P.	552.30
Lavway, Harland P.	110.25
Lavway, Harland P.	135.45

Leach, Jeffrey & Dawn	195.30
Leach, Jeffrey & Dawn	15.75
Leathers, Roberta	506.10
Lewis, Anne	115.50
LeVasseur, Gary	850.50
Libby, Richard	567.00
*Lindsey, Robert	189.00
Littlefield, Derrill	250.95
Littlefield, Gilman & Geraldine	294.00
Littlefield, Jeffrey & Susan	487.73
Littlefield, Lewis, Jr. & Sybil	154.35
Littlefield, Lewis, Jr. & Sybil	1,341.90
Lovely, Leroy & Sandra	52.50
Lovely, Leroy & Sandra	609.00
Lowe, Madeline	621.60
Lowe, Madeline	52.50
*Manley, Eva Heirs	17.32
*Manley, Eva Heirs	53.55
Marden, Perry & Theresa	600.86
Mayhew, Leroy	84.00
Montgomery, Linda	698.25
Morrell, Colby E. & Vicky	273.00
Murphy, Roger & Linda	535.50
Mylen, James	21.00
McGee, Kimm II & Linda	537.08
*McGlauflin, Catherine	1,044.86
McKay, Jack Jr. & Cindy	147.00
McKay, Richard M.	136.50
Nason, David L.	84.00
Nason, Peter & Sandra	460.95
Nelson, Richard D.	615.30
Neville, Robert	52.50
Noyes, Frank & Lena	208.95
Palmer, Joyce	111.00
Palmer, Otis	21.00
Palmer, Rodney C.	99.50
Parks, Brian & Linda	555.45
Patterson, Richard & Jerrilyn	777.00
Perkins, Donald	147.00
Philbrick, Joyce A.	451.50
*Philbrick, Juanita	367.50
Philbrick, Victor III	145.43
Plank, Barbara	136.50
Porter, Francis & Leona	556.50
Preston, Raymond D. Jr.	609.00
Preston, Raymond & Glenda	456.75
Purdy, Thomas & Jennie	4.20

PROPERTY DECLARATION
LIST OF ESTATES NOT EXEMPT FROM TAXATION
Filed Pursuant to Title 36, M.R.S.A., Section 706

To the Assessors of the Municipality of .....

1. I am a legal resident of .....
(Municipality) (State)

2. Structures on land **not** owned by you:
If Mobile Home: Give Make, Year, Model, Size, Cost when new.
List property owned by you on April 1, which is located on leased land or land **not** owned by you, including dwelling houses, house trailers, camps, stores, storehouses or any other structures.
Identify landowner and location in each case.

Location (Street and number, or other brief description)	Owner of Land	Type of Structure
a.	.....	.....
b.	.....	.....
c.	.....	.....
d.	.....	.....

(If additional space is required, use and attach blank sheet.)

Is your land subject to any enforceable restrictions which limit the use to which it may be put?

Yes ☐ No ☐

If "Yes", please indicate the nature of the restriction:
(Check the appropriate block or blocks.)

Zoning ordinance ☐
Subdivision restrictions ☐
Recorded Contractual
Provisions ☐

(List of Estates not exempt from taxation)

(Other Please describe below.) ☐

4. Personal Property:

Check items owned or in possession and subject to taxation in the municipality in which this return is filed:

a. Machinery and equipment (industrial, mercantile, farm, etc.) ☐
b. Watercraft ☐
c. Furniture and fixtures — store, office, commercial ☐
d. Other — Please identify briefly ☐

. . . . . .

. . . . . .

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1 of the current year.

I understand that the assessors (or any of them) may require me to make oath of the foregoing: and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the County Commissioners.

. . . . . .
Date

. . . . . .
Name of Taxpayer — Please Print

. . . . . .
Signature of Taxpayer. If signed on behalf of corporation, please state capacity.

Return before May 1st.

List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

	Location (St. and Number, or other brief description)	Area of Land (Lot Dimensions in ft.; or acres)	Buildings, Mobile Homes (As: Dwelling, Farmstead, Mobile Homes, Store, Garage, etc.)
a.	. . . . .	. . . . .	. . . . .
b.	. . . . .	. . . . .	. . . . .
c.	. . . . .	. . . . .	. . . . .
d.	. . . . .	. . . . .	. . . . .

(If additional space is required, use and attach blank sheet).

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes ☐ No ☐

If so, identify building and give brief description of construction or alteration.

Rancourt, Clayton Jr. & Colleen	304.50
Rancourt, Clayton Jr. & Colleen	15.75
Rancourt, Clayton Sr. & Josephine	107.10
Rancourt, Clayton Sr. & Josephine	428.40
Rancourt, Joy E.	580.65
Rancourt, Dora E.	376.74
Randall, Roderick & Elfreda	410.55
*Rayer, Gwynneth	556.60
Raymond, Beatrice Heirs	441.00
*Reynolds, V. Paul & Diane	882.00
Richmond, Alan	73.50
Richmond, Alan	483.00
Richmond, Margo	462.00
Rideout, Robert	147.00
Ronco, Roderick	1,920.45
Ronco, Roderick	299.25
Ronco, Roderick	163.80
Ronco, Roderick	430.50
Rowland, Patrick & Valerie	514.50
Ryerson, William & Gail	609.00
Sanford, George W. III & Jerrilyn	451.50
Schlechter, Michael	181.65
Seekins, Michael	297.15
Shankel, Hudson Heirs	252.00
Simpson, David & Paula	220.50
Smith, Elmer & Cynthia	126.00
*Smith, Victor Sr.	708.75
*Smith, Victor Sr.	40.95
*Smith, Victor Sr.	88.20
*Smith, Victor Sr.	81.90
*Smith, Victor Sr.	63.00
Southard, Forrest & Ellen	562.01
Spaulding, Scott W. & Maureen	31.50
Stevenson, Freeland & Pamela	430.50
Sutherland, Roger & Gertrude	232.58
Tardiff, Thomas & Pamela	525.00
Thompson, Brett & Arlene	504.00
Tracy, Leonard & Marie	580.65
Tripp, Alfred & Georgette	39.38
Tripp, Alfred & Georgette	862.05
*Turner, Ronald E.	244.65
Tweedie, Robert & Beaulah	388.50
Vanidestine, Francis	217.35
Wallace, Ernest G.	357.00
Wallace, Ernest G. Jr.	42.00
Waver, Raymond & Ava	491.93
Wells, George Jr. & Diane	563.85
Wescott, Gerald	52.50

Wescott, Lee Jr.	84.00
Wescott, Linda	113.40
Wessel, Susan D.	145.43
White, George Jr. & Evelyn	801.68
White, Marvin R.	304.50
Whittier, Arthur	157.50
*Whittier, Robert & Margaret	877.80
Whittier, Marjorie & Smith, Randy	42.00
Wilson, Don & Dale	294.00
Wing, Steven & Theresa	248.33
Winterport Docks, Inc.	7,213.50
Winterport Marina & Boatyard	1,218.00
Winterport Marina & Boatyard	273.00
Winterport Marina & Boatyard	52.50
Wolosko, Michael	73.50
Wood, Edward & Sharma	144.90
Wood, Edward & Sharma	567.00
Woodbury, Marie A.	249.90
Worster, Allen & Carol	577.50
Worster, Mary E.	546.00
Wrenn, Raymond & Kathryn	259.35
Wright, Clarence & Gloria	168.00
Wright, Gene A. & Paulette	234.00
York, Michael & Lee, Jade	541.74
Young, Beth J.	.86
	$95,318.55

1985 RESIDENT PERSONAL PROPERTY TAXES DUE

Craig, Glen & Marylou	10.50
Emerson, Charles Oliver	63.00
*Gillen, Russell & Katie	43.05
Rancourt, Clayton Sr. & Josephine	21.00
Tardiff, Thomas & Pamela	6.30
Winterport Marina & Boatyard	98.70
	$248.55

1985 NON-RESIDENT REAL ESTATE TAXES DUE

Alstan Realty	67.62
Alstan Realty	396.38
Auger, Charles & Joyce	2,007.60
Bernier, Gerald & Jane	156.45
Birmingham, Mary Irene	47.25
Birmingham, Michael & RObert	107.10
Bowden, Larry	140.70

Carmel, Guy M.	785.40
Cheever, Warren & Nancy	52.50
Cohen, Donald & Fer, Morris	1.74
*Cole, Lawrence	50.40
Colson, Albert & Agusta Heirs	189.00
Copp, Edward F.	63.00
Crockett, Paul Heirs	52.50
Crooker, Merle & Roland	125.75
Dascoli, Michael & Elizabeth	45.36
Dyer, Wayne	74.55
Elbthal, Arthur	63.00
Elbthal, Arthur	217.35
Elbthal, Arthur	91.35
Elbthal, Arthur	107.10
Elbthal, Arthur	113.40
Elbthal, Arthur	105.00
Elbthal, Arthur	102.90
Elbthal, Arthur	261.45
Elbthal, Arthur	129.15
FMHA	564.90
FMHA	220.50
FMHA	31.50
FMHA	787.50
Forrest, Steven M.	603.75
Forrest, Steven M.	52.50
Harvey, Bruce & Agnes	210.00
Hildreth, Earl C. Jr.	88.20
Jameson, W. Timothy	999.60
Langway, David P.	54.08
Leathers, Leon	1.03
Leonard, Elwell	160.65
Lufkin, Michael	47.25
*Lutz, Martin Jr.	91.35
Mitchell, J. Brett	191.10
Moore, D. Wayne & Cheryl	409.50
*McCann, Terry F.	40.66
*McCann, Thomas & Gladys	192.15
McCusker, Richard & Faith	91.35
*McDonald, Audrey	624.75
Norton, Albert L.	157.50
O'Farrell, Clifford & Gertrude	76.60
Opdyke, Kenneth & Marcia	52.50
Perkins, George E.	44.10
Perkins, George E.	116.55
Perry, Jeanne	61.43
Philbrick, Roderick & Bonnie	241.40
Pluard, Dorraine	132.30

*Raymond, Beatrice Heirs	3.09
Robinson, Ralph	173.25
Rohrer, Ronald & Newell, Sidney	5.00
Sites, Norma, Marcus, Emily, Smaha, Alfred & Donald	1,128.75
Snow Mountain Enterprizes	40.95
Stephenson, Thomas	559.65
*Tingley, Stanwood	107.10
Truitt, Chester	204.75
Vogler, Nancy	47.25
Walen, Howard & Marion	63.00
	$14,299.74

1985 NON-RESIDENT PERSONAL PROPERTY TAXES DUE

Brown, C. N. Co.	21.00
Truman, Marcus & Smaha	25.20
	$46.20

1985 SUPPLEMENTAL TAXES DUE

Philbrick, Victor III	84.00
*Woestemeyer, H. Addison	16.23
	$100.23

1985 VETERANS EXEMPT TAXES DUE

Cole, Lewis & Karen	1,690.50
Jernigan, Maxine	265.50
Lewis, Alice G.	642.60
Monroe, Barbara L.	262.50
Nealley, Edward	157.50
Vanidestine, Francis	370.65
Whittier, Fred	241.50
Young, Merle	128.10
	$3,758.85

1985 ABATEMENTS

Alexander, Joseph Sr.	4.73
Philbrick, Victor III	84.00
	$88.73

TOWN PROPERTY REDEEMED

Astbury, Dale Heirs	1,183.21
Clark, Stanwood	738.27
Coolidge, Lawrence D.	478.62

Dunroe, William & Frances Heirs	1,470.68
White, Lawrence Jr.	647.32
	$4,518.10

1984 UNCOLLECTED TAX LIENS

Anderson, Conrad & Clydella	1,298.50
Anderson, Josephine	196.00
Ashford, Frances	245.00
Bass, Dorris	67.62
Bass, Philip & Doris	19.60
Bass, Philip & Doris	651.21
Bass, Philip	11.76
Bass, Doris	379.26
Bass, Philip & Doris	5.88
Brown, Roland & Vicky	67.62
Brown, Roland & Vicky	127.40
Brown, Wayne	480.20
Clark, Richard & Florence	174.98
Clements, Harold & Linda	406.05
*Cole, Lawrence	47.04
Colson, Albert & Augusta Heirs	176.40
Coolidge, Eleanor	11.76
Coolidge, Eleanor	227.36
Coolidge, Eleanor	110.74
Copp, Edward F.	58.80
Cottrell, Dale & Lynn	637.00
Craig, A. Katherine	323.40
Crossman, Merle	98.00
Crossman, Reginald & Ruby	470.40
*Cunningham, Stephen & Donna	225.40
Dean, Arnold	225.40
Dillon, Raymond E. Sr. Heirs	705.60
Doyon, Roger	480.20
Elbthal, Arthur	96.04
Elbthal, Arthur	234.21
Elbthal, Arthur	120.54
Elbthal, Arthur	98.00
Elbthal, Arthur	202.86
Elbthal, Arthur	85.26
Elbthal, Arthur	99.96
Gillway, Mrs. Harry Jr.	44.10
Gillway, Mrs. Harry Jr.	342.02
Grover, Shirley	431.20
Hotham, Daniel & Karen	402.78
Jameson, W. Timothy	932.96

Johnson, Fannie Heirs	196.00
Johnson, Roger E. Jr.	256.76
Johnson, Roger E. Jr.	733.04
Birmingham, Mary Irene	44.10
Johnson, Roger E. Jr.	131.32
Johnson, Roger E. Jr.	29.40
Johnson, Roger E. Jr.	617.40
Jordon, Michael & Marsha	408.66
Kingsbury, Richard	470.40
Langway, David P.	50.47
Lavway, Harland P.	515.48
Lavway, Harland P.	126.42
Lavway, Harland P.	102.90
Leathers, Roberta	472.36
Lewis, Alice G.	599.76
Lewis, Harry & Janet	107.80
Murphy, Roger & Linda	496.22
Nason, Peter & Sandra	410.62
Perkins, Donald	137.20
Perry, Jeanne M.	57.33
Philbrick, Joyce	421.40
*Philbrick, Juanita	343.00
Philbrick, Victor, III	78.40
Rancourt, Clayton Jr. & Coleen	284.20
Rancourt, Clayton Jr. & Coleen	14.70
Rancourt, Clayton & Josephine	88.20
Rancourt, Clayton & Josephine	448.84
Rancourt, Clayton & Josephine	29.40
Rancourt, Josephine	774.20
Rancourt, Joy E.	541.94
Rancourt, Kenneth D. Sr.	351.62
Randall, Roderick & Elfreda	383.18
Richmond, Alan	68.60
Richmond, Alan	450.80
*Rideout, Robert	137.20
Ronco, Roderick & Brenda	1,792.42
Ronco, Roderick & Brenda	152.88
Ronco, Roderick & Brenda	279.30
Ronco, Roderick & Brenda	401.80
Rowland, Patrick & Valerie	135.26
Ryerson, William & Gail	548.80
Raymond, Beatrice Heirs	411.60
Sanford, George W. III	260.73
Snowmountian Enterprizes	38.22
Thompson, Brett & Arlene	470.40
*Tingley, Stanwood	99.96
Wallace, Ernest Jr.	39.20
Westcott, Lee Jr.	78.40

Whittier, Fred	225.30
Wilson, Don & Dale	.65
Winterport Marina & Boatyard	1,136.80
Winterport Marina & Boatyard	254.80
Winterport Marina & Boatyard	49.00
Wrenn, Raymond & Kathryn	242.06
Total	28,015.51

1984 PERSONAL PROPERTY TAXES DUE

Emerson, Charles O.	58.80
Rancourt, Clayton Sr.	19.60
Winterprot Marina & Boatyard	92.12
Total	170.52

1983 TAXES DUE

Ashford, Fances	216.00
Bovee, Beverly	100.00
*Cole, Lawrence	40.00
*Coombs, Agnes Heirs	554.00
*Cummingham, Stephen & Donna	196.00
Morse, Arnold	46.00
McGee, Kim II & Linda	44.52
Perry, Jeanne M.	49.75
*Philbrick, Juanita	306.00
Raymond, Beatrice Heirs	359.00
Total	1,911.27

1983 PERSONAL PROPERTY TAXES DUE

Ashford, Frances	6.00
Baker, Doreen	5.00
*Baldwin, Alan & Patricia	6.00
Caulkins, Ernest & Anna	2.50
Clifford, Roger	1.14
Conley, James, Jr. & Gayle	3.00
Crooker, Carl	1.00
Cunningham, Stephen & Donna	2.00
Curtis, Glen & Beverly	2.00
Demmons, Walter	2.00
Emerson, Charles O.	60.00
Fogg, Merton	12.00
Godfrey, Robert E.	2.00
Grover, Shirley	2.00
Heiser, Walter & Suzanne	3.00
Howard, Richard & Susan	3.00
Jackson, Robert H. & Laura	2.00

Johnson, Fannie Heirs	4.00
Johnson, Roger E. Jr.	128.00
Kepell, Goerge Jr.	2.00
Lavway, Harland P.	6.00
Meehan, John Heirs	16.00
Monroe, Carolyn	6.00
McGeechan, Raymond	2.50
Nason, David	6.00
Porter, Francis & Leona	2.00
Rideout, Robert	12.00
Stephenson, Thomas	2.50
Stover, David	4.00
York, Michael & Lee, Jade	5.50
Total	311.14

1982 PERSONAL PROPERTY TAXES DUE

Ashford, Frances	6.42
Brown, Donald T.	6.42
Curtis, Glen & Beverly	2.14
Dodge, David	4.28
Emerson, Charles Oliver	64.20
Godfrey, Robet E.	2.14
Grace, Gail	6.42
Grass, Dana	2.14
Heiser, Walter	3.21
Howard, Richard & Susan	2.14
Inman, Clifford & Evelyn	2.14
Lopotro, William & Brenda	6.42
MacNaughton, Thomas	10.70
Nason, David L.	4.28
Rideout, Robert	10.70
Stephenson, Thomas	2.14
Stover, David	4.28
Total	140.17

1981 PERSONAL PROPERTY TAXES DUE

Ashford, Frances	6.48
Curtis, Glen & Beverly	2.16
Demmons, Walter	2.16
Emerson, Paul Preston	64.80
Goggin, Robert W.	3.24
Heiser, Walter & Suzanne	3.24
Howard, Richard & Susan	2.16
Mahoney, Dennis & Sibyl	1.08
Mailman, Bruce & Patricia	2.16
Miller, Alan & Jean	2.16
Monroe, Carolyn	6.48

Nason, Myron Jr.	12.96
Nason, Peter & Sandra	4.32
Rancourt, Kenneth Sr.	4.32
Stover, David	4.32
Wells, George & Martha	2.16
Total	124.20

1980 PERSONAL PROPERTY TAXES DUE

Demmons, Walter	1.95
Emerson, Paul Preston	58.50
Heiser, Walter & Suzanne	2.92
McAvoy, Richard & Linda	1.95
Nason, Luena	5.85
Nason, Peter & Sandra	3.90
Smith, Victor Sr.	1.95
Stephenson, Thomas	1.95
Wells, George & Martha	1.95
Total	80.92

1979 PERSON PROPERTY TAXES DUE

Brooks, Eldon & Rita	1.73
Brown, Wesley & Evelyn	6.22
Clements Chicks	176.46
Crooker, Carl	.86
Demmons, Walter	1.73
Dodge, David	1.73
Emerson, Paul	19.03
Grass, Dana	1.73
Heiser, Walter & Suzanne	2.59
Johnson, Fannie Heirs	2.60
Leathers, Roberta	4.15
Nason, Peter & Sandra	1.73
Pierce Realty Co.	3,763.79
Porter, Francis & Leona	1.73
Rancourt, Michael	1.73
Smith, Victor Sr.	1.73
Stephenson, Thomas	1.73
Total	3,991.27

1978 PERSONAL PROPERTY TAXES DUE

Crooker, Carl	.94
Emerson, Charles	20.68
Grass, Dana	1.88
Johnson, Sidney Heirs	2.82
Nason, Myron Jr. & Luena	5.64
Total	31.96

TOWN OF WINTERPORT, MAINE

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Auditor's Report

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January 14, 1986

Selectmen
Town of Winterport, Maine

We have examined the financial statements of the various funds of the Town of Winterport, Maine for the year ended December 31, 1985 listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, with the exception of the omission of a statement of general fixed assets, the aforementioned financial statements present fairly the financial position of the various funds of the Town of Winterport, Maine at December 31, 1985, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information presented on Schedules 1 through 5 is not necessary for a fair presentation of the financial statements, but is presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and in our opinion is fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with our examination, we also (1) made a study and evaluation o the Town's system of internal accounting control, (2) performed tests of compliance with the Revenue Sharing Act and regulations as required by the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Recipients issued by the Office of Revenue Sharing, U.S. Department of the Tr

Based on these procedures, we noted no instance of noncompliance with the reg tions as applied to the financial statements of the Town of Winterport, Maine the year ended December 31, 1985.

Certified Public Accountants

TOWN OF WINTERPORT, MAINE
COMBINED BALANCE SHEET - ALL FUNDS
DECEMBER 31, 1985

	Governmental Fund Types			Fiduciary Fund Type	TOTALS (Memorandum Only)	
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1985	1984
ASSETS						
Cash	$ 13,919.44	$ -	$ -	$ -	$ 13,919.44	$ 18,205.80
Investments	197,075.76	16,692.65	42,522.30	87,784.92	344,075.63	219,983.50
Loan receivable	-	-	-	236.00	236.00	236.00
Taxes and liens receivable	149,717.63	-	-	-	149,717.63	140,077.42
Accounts receivable	-	-	-	-	-	5,766.36
Employee advances receivable	-	-	-	-	-	100.00
Due from other funds - Note 4	-	-	-	-	-	18.00
TOTAL ASSETS	$360,712.83	$16,692.65	$42,522.30	$88,020.92	$507,948.70	$384,387.08
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	18.00
Reserve for 1985 taxes	-	-	-	-	-	1,000.00
Total Liabilities	-	-	-	-	-	1,018.00
FUND EQUITY						
Reserved for ambulance	-	10,221.07	-	-	10,221.07	2,514.23
Reserved for fire truck	-	6,471.58	-	-	6,471.58	11,430.14
Reserved for government land	-	-	-	3,095.24	3,095.24	2,740.44
Reserved for McKenney Fund	-	-	-	36,434.94	36,434.94	33,235.26
Reserved for Fred Atwood Fund	-	-	-	409.91	409.91	367.63
Reserved for John Thompson Fund	-	-	-	1,236.26	1,236.26	1,203.18
Reserved for Emily Hall Fund	-	-	-	1,048.52	1,048.52	1,029.66
Reserved for Cemetery Perpetual Care	-	-	-	8,240.23	8,240.23	7,449.25
Reserved for Cushing Cemetery	-	-	-	15,063.29	15,063.29	14,284.71
Reserved for Airport - Drags	-	-	-	22,492.53	22,492.53	18,146.70
Unreserved:						
Designated for subsequent year's expenditures - Note 2	31,853.24	-	-	-	31,853.24	3,240.56
Undesignated	328,859.59	-	42,522.30	-	371,381.89	287,727.32
Total Fund Equities - Exhibit B	360,712.83	16,692.65	42,522.30	88,020.92	507,948.70	383,369.08
TOTAL LIABILITIES AND FUND EQUITIES	$360,712.83	$16,692.65	$42,522.30	$88,020.92	$507,948.70	$384,387.08

Exhibit B

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS FOR THE YEAR ENDED DECEMBER 31, 1985

	Governmental Fund Types			Fiduciary Fund Type	TOTALS (Memorandum Only)	
	General	Capital Projects	Federal Revenue Sharing	Trust Funds	1985	1984
Revenues:						
Property taxes - Schedule 2	$608,848.85	$ -	$ -	$ -	$608,848.85	$555,262.51
Excise taxes	122,448.54	-	-	-	122,448.54	104,435.41
Intra-governmental	-	7,500.00	-	3,577.27	11,077.27	5,000.00
Interest earned on investments	4,274.52	1,058.41	2,181.30	8,829.49	16,343.72	15,124.73
Entitlement proceeds - Schedule 3	-	-	40,341.00	-	40,341.00	38,829.00
Rent received	1,207.00	-	-	200.00	1,407.00	1,400.00
State of Maine tax reimbursements	780.46	-	-	-	780.46	1,240.48
State of Maine Revenue Sharing	72,741.08	-	-	-	72,741.08	58,382.89
McKenney Trust Fund receipts	-	-	-	-	-	2,273.23
D.O.T. Block Grant	50,186.24	-	-	-	50,186.24	40,892.50
Sale of town property	75.00	-	-	-	75.00	-
Deposit on airport rental	201.80	-	-	-	201.80	-
TOTAL REVENUES	860,763.49	8,558.41	42,522.30	12,606.76	924,450.96	822,840.75
Expenditures:						
Administration	35,085.11	1.00	39,199.06	-	74,285.17	54,484.29
Protection	83,303.21	5,809.13	-	-	89,112.34	66,823.91
Health and Sanitation	45,268.32	-	-	-	45,268.32	44,014.78
Highways	144,145.82	-	-	-	144,145.82	202,428.93
Welfare	6,337.67	-	-	2,110.74	8,448.41	9,789.06
Education	380,821.30	-	-	-	380,821.30	362,056.90
Parks and Recreation	3,690.24	-	-	-	3,690.24	9,245.46
Library	6,800.00	-	-	-	6,800.00	6,000.00
Cemeteries	2,200.00	-	-	931.93	3,131.93	2,419.59
County tax	40,567.80	-	-	-	40,567.80	41,667.00
Interest on tax anticipation notes	3,600.01	-	-	-	3,600.01	4,243.19
TOTAL EXPENDITURES	751,819.48	5,810.13	39,199.06	3,042.67	799,871.34	803,173.11
Excess of Revenues over (under) Expenditures	108,944.01	2,748.28	3,323.24	9,564.09	124,579.62	19,667.64
Fund balance, January 1, 1985	251,768.82	13,944.37	39,199.06	78,456.83	383,369.08	363,701.44
Fund balance, December 31, 1985 - Exhibit A	$360,712.83	$16,692.65	$42,522.30	$88,020.92	$507,948.70	$383,369.08

TOWN OF WINTERPORT, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
GENERAL, FEDERAL REVENUE SHARING AND CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 1985

	General Fund			Capital Projects Fund			Federal Revenue Sharing Fund		
	Budget	Actual	Variance-Favorable (Unfavorable)	Budget	Actual	Variance-Favorable (Unfavorable)	Budget	Actual	Variance-Favorable (Unfavorable)
Revenues:									
Property taxes	$ 608,132.44	$608,848.85	$ 716.41	$ -	$ -	$ -	$ -	$ -	$ -
Excise taxes	90,000.00	122,448.54	32,448.54	-	-	-	-	-	-
Intra-governmental	-	-	-	7,500.00	7,500.00	-	-	-	-
Interest earned on investments	-	4,274.52	4,274.52	-	1,058.41	1,058.41	-	2,181.30	2,181.30
Entitlement proceeds	-	-	-	-	-	-	39,199.06	40,341.00	1,141.94
Rent received	-	1,207.00	1,207.00	-	-	-	-	-	-
State of Maine tax reimbursements	-	780.46	780.46	-	-	-	-	-	-
State of Maine Revenue Sharing	63,949.00	72,741.08	8,792.08	-	-	-	-	-	-
D.O.T. Block Grant	48,334.00	50,186.24	1,852.24	-	-	-	-	-	-
Sale of town property	-	75.00	75.00	-	-	-	-	-	-
Deposit on airport rental	-	201.80	201.80	-	-	-	-	-	-
TOTAL REVENUES	810,415.44	860,763.49	50,348.05	7,500.00	8,558.41	1,058.41	39,199.06	42,522.30	3,323.24
Expenditures:									
Administration	33,300.94	35,085.11	(1,784.17)	-	1.00	(1.00)	39,199.06	39,199.06	-
Protection	84,400.00	83,303.21	1,096.79	-	5,809.13	(5,809.13)	-	-	-
Health and Sanitation	42,875.00	45,268.32	(2,393.32)	-	-	-	-	-	-
Highways	211,800.00	144,145.82	67,654.18	-	-	-	-	-	-
Welfare	6,500.00	6,337.67	162.33	-	-	-	-	-	-
Education	380,821.30	380,821.30	-	-	-	-	-	-	-
Parks and Recreation	10,310.00	3,690.24	6,619.76	-	-	-	-	-	-
Library	6,800.00	6,800.00	-	-	-	-	-	-	-
Cemeteries	2,200.00	2,200.00	-	-	-	-	-	-	-
County tax	40,567.80	40,567.80	-	-	-	-	-	-	-
Interest on tax anticipation note	-	3,600.01	(3,600.01)	-	-	-	-	-	-
TOTAL EXPENDITURES	819,575.04	751,819.48	67,755.56	-	5,810.13	(5,810.13)	39,199.06	39,199.06	-
Excess of Revenues Over (Under Expenditures	(9,159.60)	108,944.01	118,103.61	7,500.00	2,748.28	(4,751.72)	-	3,323.24	3,323.24
Fund balance, January 1, 1985	251,768.82	251,768.82	-	13,944.37	13,944.37	-	39,199.06	39,199.06	-
Fund balance, December 31, 1985	$ 242,609.22	$360,712.83	$ 118,103.61	$21,444.37	$16,692.65	$(4,751.72)	$39,199.06	$42,522.30	$3,323.24

Note 1 - Summary of Significant Accounting Policies

The Town operates under a Selectman-Manager form of government and provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Winterport conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds.)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust Funds - Trust Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Note 1 - Summary of Significant Accounting Policies Continued

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of measurement focus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Property taxes are recognized as income when receivable from taxpayers. Other taxpayer accessed income is considered "measurable" when in the hands of the government and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Interest and lien costs are recognized as revenue when collected.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

C. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the month of March, the townspeople approve the budget at a town meeting.
2. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

D. Investments

Investments are stated at cost or amortized cost, which approximates market.

E. Total Columns on Combined Statement - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - General Fund Balance Carried

The following funds were unexpended as of December 31, 1985 and were carried forward into the operations of 1986:

Account Name	Amount
Deposit on Airport Rental	$ 201.80
Recreation	1,200.00
Riverside Riders Snowmobile Club	501.77
Town Road Reconstruction	1,278.10
Snow and Ice Removal	25,481.09
Civil Emergency Preparedness	222.25
General Administration	2,968.23
Total	$31,853.24

Note 3 - Retirement Plan

The employees of the Town of Winterport are covered by Maine State Retirement and/or Social Security, but no other retirement plan exists.

TOWN OF WINTERPORT, MAINE
SCHEDULE OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1985

CASH ON HAND AND IN CHECKING ACCOUNT - January 1, 1985	$ 18,205.8
RECEIPTS	
Property taxes, liens etc. (all years)	598,746.1
Excise taxes	122,459.1
Departmental revenue and reimbursements	263,578.5
Federal and State revenue sharing and anti-recission funds - including interest earned	122,716.8
Withdrawals from savings accounts	105,000.0
Total Receipts	1,212,500.7
DISBURSEMENTS	
Departmental operations	987,841.08
Deposits to savings accounts	228,946.00
Total Disbursements	1,216,787.08
CASH ON HAND AND IN CHECKING ACCOUNT - December 31, 1985	$ 13,919.44
BANK RECONCILIATION	
Balance per bank, December 31, 1985	$ 30,789.53
Add: deposits in transit	8,497.69
Less outstanding checks	(25,667.78
CASH ON HAND, DECEMBER 31, 1985	300.00
CASH ON HAND AND IN CHECKING ACCOUNT DECEMBER 31, 1985 - Exhibit A	$ 13,919.44

See Accompanying Notes.

TOWN OF WINTERPORT, MAINE
SCHEDULE OF ACTIVITY IN COMBINED TRUST FUND ACCOUNTS
DECEMBER 31, 1985

	Fund Balances January 1 1985	Interest Earned	Other Receipts	Disbursements	Fund Balances December 31, 1985
Bangor Savings Bank 9.25% Certificate of Deposit					
Airport - Drags	$18,146.70	$2,079.22	$2,266.61	$ -	$22,492.53
Cushing Cemetery	14,302.71	1,644.82	-	884.24	15,063.29
Cemetery Perpetual Care	7,449.25	856.67	-	65.69	8,240.23
Emily Hall - Church Trust Fund	1,029.66	118.41	-	99.55	1,048.52
John Thompson - Library Fund	1,203.18	138.37	-	105.29	1,236.26
Fred Atwood for Worthy Poor	367.63	42.28	-	-	409.91
McKenney Fund	33,235.26	3,794.92	1,310.66	1,905.90	36,434.94
Total Certificate of Deposit Equity	75,734.39	8,674.69	3,577.27	3,060.67	84,925.68
Bangor Savings Bank 5 1/2% Savings Account					
Government Lands	2,740.44	154.80	200.00	-	3,095.24
TOTAL TRUST FUND EQUITY - Exhibit A	$78,474.83	$8,829.49	$3,777.27	$3,060.67	$88,020.92

See Accompanying Notes.

TOWN OF WINTERPORT, MAINE
SCHEDULE OF VALUATION AND ASSESSMENT
YEAR ENDED DECEMBER 31, 1985

Assessed Valuation:	
Real Estate	$28,900,919.68
Personal Property	57,745.00
Total Valuation	28,958,664.68
1985 Tax Rate	.021
1985 Tax Commitment	608,132.44
Add: Supplemental Taxes	809.55
Total Taxes Committed to Tax Collector	608,941.99
Less: Abatements	93.14
Property Tax Revenue - Exhibit B	$ 608,848.85

See Accompanying Notes.

TOWN OF WINTERPORT, MAINE
ANALYSIS OF FEDERAL REVENUE SHARING
FOR THE YEAR ENDED DECEMBER 31, 1985

Balance January 1, 1985			$39,199.06
Add:			
Entitlement receipts			
January 7	$10,298.00		
April 8	10,298.00		
July 9	9,872.00		
October 4	9,873.00	$40,341.00	
Interest earned		2,181.30	42,522.30
Less Appropriations:			
Administration			39,199.06
Balance December 31, 1985			$42,522.30

See Accompanying Notes.

TOWN OF WINTERPORT, MAINE
SCHEDULE OF DETAILED DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1985

	Forward 1-1-85	Appropriations	Net Expenditures	(Over Unde Expend
Administrative				
General	$ -	$ 2,200.94	$(767.29)	$ 2,96
Town Office Improvements	1,990.30	15,000.00	22,265.27	(5,27
Town Officials' Salaries	-	6,400.00	6,400.00	-
Social Security	-	5,000.00	4,110.03	88
Workmen's Compensation	-	2,500.00	1,845.00	65
Unemployment Compensation	-	2,000.00	1,432.34	56
Planning Board	946.07	200.00	(200.24)	1,34
Totals	2,936.37	33,300.94	35,085.11	1,15
Protection				
Police	-	10,000.00	10,306.20	(30
Fire Department	-	15,000.00	14,483.35	51
Fire Department Equipment	-	1,400.00	1,376.00	24
Fire Department Tanker	-	13,000.00	13,000.00	-
Street Lights	-	10,500.00	10,568.66	(68
Civil Emergency Preparedness	225.00	-	-	22
Hydrant Rental	-	24,000.00	24,000.00	-
Animal Shelter	56.00	-	59.00	(3
Shade Tree Planting	-	3,000.00	2,010.00	99
Ambulance Capital Reserve	-	7,500.00	7,500.00	-
Totals	281.00	84,400.00	83,303.21	1,37
Health and Sanitation				
Solid Waste	-	37,500.00	39,083.60	(1,58
Landfill Testing	-	-	809.72	(80
Social Services - Elderly	-	4,875.00	4,875.00	-
Health Council	-	500.00	500.00	-
Totals	-	42,875.00	45,268.32	(2,39
County Tax	-	40,567.80	40,567.80	-
Interest on Tax Anticipation Notes	-	-	3,600.01	(3,60
Highways				
Snow Removal & Sanding	-	80,000.00	54,518.91	25,48
Town Road Reconstruction	-	85,000.00	48,908.14	36,09
Town Road Maintenance	-	46,800.00	40,718.77	6,08
Totals	-	211,800.00	144,145.82	67,65

See Accompanying Notes.

WARRANT

State of Maine **County of Waldo, s.s.**

To Cheryl M. Johnson, a Citizen of the Town of Winterport, in the County of Waldo:

GREETINGS:

In the name of the state of Maine, you are hereby required to notify and warn the voters of the Town of Winterport in said county, qualified by law to vote in town affairs, to meet at the Town Office Building, in said town, on Monday, the 17th day of March, A.D., 1986, at nine o'clock in the forenoon, then and there to act on the Articles 1 and 2.

And to notify and warn the voters to meet at the Sproul-Weed Gymnasium at the L. H. Smith School in said town, at seven-thirty o'clock in the evening on Tuesday, the 18th day of March A.D., 1986, then and there to act on Articles 3 through all of said Articles being set out below to wit:

Article 1. To elect a Moderator to preside at said meeting.

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Article 2. To elect by secret ballot, two Selectmen for three years, one Assessor for three years, two School Administrative District No. 22 Directors for three years.

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Article 3. To choose four members to serve on the Budget Committee for a term ending in 1989.

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Article 4. To see what sum of money the Town will vote to raise or appropriate for the Selectmen's salaries.

Selectmen Recommend	$2,500.00
Budget Committee Recommends	$2,500.00

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Article 5. To see what sum of money the Town will vote to raise or appropriate for the Assessor's salaries.

Selectmen Recommend	$3,900.00
Budget Committee Recommends	$3,900.00

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Article 6. To see what sum of money the Town will vote to raise of appropriate for the Administration Account.

Selectmen recommend raising $1,000.00 from taxation and appropriating $42,522.30 from Federal Revenue Sharing.

The Budget Committee recommends raising $1,000.00 from taxation and appropriating $42,522.50 from Federal Revenue Sharing.

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Article 7. To see what sum of money the Town will vote to raise or appropriate for Social Security.

Selectmen recommend	$5,000.00
Budget Committee Recommends	$5,000.00

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Article 8. To see what sum of money the Town will vote to raise or appropriate for Workmen's Compensation.

Selectmen recommend	$6,400.00
Budget Committee Recommends	$6,400.00

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Article 9. To see what sum of money the Town will vote to raise or appropriate for Unemployment Compensation.

Selectmen recommend	$2,000.00
Budget Committee recommends	$2,000.00

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Article 10. To see what sum of money the Town will vote to raise or appropriate for the Planning Board.

Selectmen recommend	$200.00
Budget Committee recommends	$200.00

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Article 11. To see what sum of money the Town will vote to raise or appropriate for the Fire Department.

Selectmen recommend	$16,000.00
Budget Committee recommends	$16,000.00

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Article 12. To see what sum of money the Town will vote to raise or appropriate for Fire Department Equipment.

Selectmen recommend	$1,500.00
Budget Committee recommends	$1,500.00

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Article 13. To see what sum of money the Town will vote to raise or appropriate for the Fire Department Capital Reserve account for future truck replacements.

Selectmen recommend	$2,500.00
Budget Committee recommends	$2,500.00

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Article 14. To see what sum of money the Town will vote to raise or appropriate to be placed in a Capital Reserve Account for the future purchase of a New Ambulance.

Selectmen recommend	$5,000.00
Budget Committee recommends	$5,000.00

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Article 15. To see what sum of money the Town will vote to raise or appropriate for the Police Department.

Selectmen recommend	$13,650.00
Budget Committee recommends	$13,650.00

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Article 16. To see if the Town will vote to raise or appropriate additional monies for increased Police Protection.

Article submitted by concerned Citizens.

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Article 17. To see what sum of money the Town will vote to raise or appropriate for Street Lights.

Selectmen recommend	$11,000.00
Budget Committee recommends	$11,000.00

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Article 18. To see if the Town will vote to raise or appropriate $5,000.00 to pay the balance due requested from the Water District for 1984 Hydrant Rental.

The Selectmen make no recommendation on this article.

The Budget Committee makes no recommendation on this article.

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Article 19. To see what sum of money the Town will vote to raise or appropriate for Hydrant Rental.

Selectmen recommend	$24,000.00
Budget Committee recommends	$24,000.00

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Article 20. To see what sum of money the Town will vote to raise or appropriate for Dutch Elm Removal.

Selectmen recommend	$1,000.00
Budget Committee recommends	$1,000.00

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Article 21. To see what sum of money the Town will vote to raise or appropriate for Solid Waste Disposal.

Selectmen recommend	$40,000.00
Budget Committee recommends	$40,000.00

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Article 22. To see what sum of money the Town will vote to raise or appropriate for closing out the old Landfill Site.

Selectmen recommend appropriating $35,000.00 from surplus.

The Budget Committee recommends appropriating $35,000.00 from surplus.

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Article 23. To see what sum of money the Town will vote to raise or appropriate for the Recreation Board.

Selectmen recommend	$6,909.14
Budget Committee recommends	$6,909.14

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Article 24. To see what sum of money the Town will vote to raise or appropriate for the Riverside Riders Snowmobile Club.

Selectmen recommend $900.00 contingent upon that amount or more being received in Snowmobile Registra-

tion Fees from the State of Maine.

Budget Committee recommends $900.00 contingent upon that amount or more being received in Snowmobile Registration Fees from the State of Maine.

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Article 25. To see what sum of money the Town will vote to raise or appropriate for Snow & Ice Removal.

Selectmen recommend $55,000.00 from Excise Taxes.

Budget Committee recommends $55,000.00 from Excise taxes.

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Article 26. To see what sum of money the Town will vote to raise or appropriate for Town Road Maintenance.

Selectmen recommend	$50,000.00
Budget Committee recommends	$50,000.00

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Article 27. To see what sum of money the Town will vote to raise or appropriate for Town Road Re-Construction.

Selectmen recommend appropriating $54,130.00 from the State Block Grant, $45,000.00 from Excise Taxes and $36,666.00 from Surplus.

Budget Committee recommends appropriating $54,130.00 from the State Block Grant, $45,000.00 from Excise Taxes and $36,666.00 from Surplus.

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Article 28. To see what sum of money the Town will vote to raise or appropriate for General Assistance.

Selectmen recommend	$6,500.00
Budget Committee recommends	$6,500.00

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Article 29. To see what sum of money the Town will vote to raise or approprate for the Health Council.

Selectmen recommend	$500.00
Budget Committee recommends	$500.00

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Article 30. To see what sum of money the Town will vote to raise or appropriate for Social Services.

Selectmen recommend	$5,188.00
Budget Committee recommends	$5,188.00

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NOTE:

WCCSA Transportation	$935.00
WCCSA Home Energy	716.00
WCCSA Donated Commodities	202.00
WCCSA Weatherization	306.00
WCCSA Energy Crisis Intervention	19.00
WCCSA Head Start	36.00
WCCSA Heating Systems	62.00

Eastern Transportation	410.00
Eastern Area Agency on Aging	475.00
Central Maine Area Agency on Aging	802.00
Mid Coast Human Resource Council	100.00
Kno-Wal-Lin	592.00
Community Health Counseling	333.00
New Hope for Women, Inc.	200.00

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Article 31. To see what sum of money the Town will vote to raise or appropriate for the Winterport Free Library.

Selectmen recommend	$7,400.00
Budget Committee recommends	$7,400.00

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Article 32. To see what sum of money the Town will vote to raise or appropriate for Town Cemeteries.

Selectmen recommend	$1,200.00
Budget Committee recommends	$1,200.00

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Article 33. To see what sum of money the Town will vote to raise or appropriate for Oak Hill Cemetery Association.

Selectmen recommend	$1,000.00
Budget Committee recommends	$1,000.00

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Article 34. To see what sum of money the Town will vote to raise or appropriate for Memorial Day.

Selectmen recommend	$250.00
Budget Committee recommends	$250.00

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Article 35. To see what sum of money the Town will vote to raise or appropriate for Animal Shelter.

Selectmen recommend	$100.00
Budget Committee recommends	$100.00

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Article 36. To see if all the tax acquired property belonging to the Town of Winterport shall be disposed of by the Selectmen only after receipt of recommendations from the Planning Board and Recreation Board concerning said disposition. The Selectmen at their discretion (1) may elect to dispose of said real estate to the former owner upon payment of all taxes, interest and cost due and owing, or (2) sealed bid, advertised in the Town Report in addition to other usual methods of advertising the sale. The advertisement shall give the date that the bid shall be accepted and such other information as the Selectmen deem appropriate. In connection with the above mentioned dispostion of real estate, the Selectmen shall be authorized to execute all deeds or documents of conveyance.

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Article 37. To see (a) if the Town will vote to fix a date when taxes

shall be due and payable; and (b) to see if the Town will fix a rate of interest to be charged on taxes upaid after said date.

Selectmen recommend 13½% after November 1, 1986.

Budget Committee recommends 13½% after November 1, 1986.

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Article 38. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to borrow Tax Anticipation Monies during the ensuing year.

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Article 39. Shall an ordinance entitled **Town of Winterport Culvert Ordinance** be enacted?

1. No person, corporation, or other legal entity of any kind shall place an obstruction or permit any obstruction to remain in any ditch or water course by the side of any town road without providing a sufficient culvert for the passage of water that shall be acceptable to the Road Commissioner or his agent. Acceptability of said culvert shall be evidenced by written approval from the Road Commissioner.

2. Any person, corporation, or other legal entity which violates this Ordinance shall be liable to the town in a civil action for any injury or damage to town property caused by such violation and reasonable attorneys fees on behalf of the town which shall be assessed by the Court.

3. This Ordinance authorizes the town to install or repair a culvert or drain that is the source of a violation of this Ordinance after giving written notice to the person, corporation, other legal entity which is responsible for the obstruction. The written notice shall provide that the obstruction must be repaired to the satisfaction of the Road Commissioner within 10 days from receipt of the written notice (receipt shall be presumed to be 3 days after said notice is deposited in the United States Mail). Repairs by the town may include but shall not be limited to any necessary ditching or road repair in the area of said obstruction. The expense of said installation or repair by the town plus reasonable attorney's fees may be recovered by the town in civil action against the person, corporation or other legal entity which is responsible for the said obstruction.

4. In addition to the damages set out in Section 3, any person, corporation, or other legal entity which violates this Ordinance and which fails to repair the obstruction to the satisfaction of the Road Commissioner as of the tenth day after receipt of written notice as specified in Section 3, shall be liable to the town in a civil action for a penalty of $200.00 for each violation. Each day of non-compliance with this Ordinance shall constitute a separate violation. Said civil action may be joined with or be separate from the civil action referred to in Sections 2 and 3 of this Ordinance.

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The polls for voting on Articles 1 and 2 will be open at 9:00 a.m. and will clse at 8:00 p.m.

Given under our hands this 1st day of February, 1986.

Thomas A. Skratt, Chairman
Lledrew S. Hackett, Sr.
Thomas A. Doe
John M. Haskell
Leroy T. Nelson

A true copy
Cheryl M. Johnson
Clerk of Winterport

Attest:

SUBSCRIPTION

The purchase of this subscription entitles the undersigned household to Volunteer Ambulance Service by the Winterport Volunteer Ambulance Service for the next full year from date of Purchase. The patient will be billed directly for any oxygen used.

Name .....

Date of Issue .....

Mailing Address .....

Telephone Number .....

.....

$15.00

(To purchase subscription: Fill in above information and return to the Ambulance Service at Town Meeting).

WINTERPORT WATER DISTRICT
BALANCE SHEET
AS OF DECEMBER 31, 1984 and 1985

Assets	**1984**	**1985**
Operating Property	981,196.76	965,650.09
Current Assets:		
Cash	81,192.04	23,783.61
Material & Supplies	3,606.76	1,074.75
Accounts Receivable	9,851.02	10,137.00
	94,649.82	34,995.36
Cash Investments for Debt Retirement	0	24,144.79
Unamortized Debt Expanse	907.20	2,238.60
Total Assets	1,076,753.78	1,027,028.84
Liabilities & Other Credits		
Long-Term Notes - FmHA - Note A	544,000.00	538,600.00
Current Liabilities:		
Accrued Payroll Taxes	568.78	995.25
Accrued Interest	20,000.00	20,000.00
	20,568.78	20,995.25
Reserves & Other Credits:		
Contributions in Aid of Construction	409,000.00	409,000.00
Reserve for Depreciation	75,621.04	29,270.67
Reserve for Uncollectibles	500.00	500.00
Reserve for Debt Retirement	3,300.00	5,600.00
Funded Debt Retired	26,000.00	31,400.00
Earned Surplus (Deficit)	(2,236.04)	(8,337.08)
	512,185.00	467,433.59
Total Liabilities & Other Credits	1,076,753.78	1,027,028.84

WINTERPORT SEWERAGE DISTRICT

BALANCE SHEET

AS OF DECEMBER 31, 1984 and 1985

ASSETS	1984	1985
Cash - Checking	3,312.27	5,089.74
Reserve Savings (FmHA)	981.98	1,036.52
Other Savings	5,724.28	10,481.73
Construction	9.36	95,091.10
Accounts Receivable - Users	3,913.78	3,983.00
	13,941.67	115,682.09
Project Expenditures	434,956.41	1,215,037.83
	448,898.08	1,330.719.92

Liabilities and Other Credits

Long-Term Debt:		
Notes Payable -		
FmHA 11 3/8% due 1985 - 2023	47,000.00	46,808.25
Accrued Interest	5,346.25	5,337.00
Accrued Payroll Taxes	246.36	334.99
Contributions in Aid of Construction:		
Federal	267,200.00	886,700.00
State	53,440.00	177,340.00
FmHA	50,000.00	190,800.00
	370,640.00	1,254,840.00
Operating Fund Balance	25,665.47	23,399.68
	448,898.00	1,330,719.92

THE SELECTMEN RECOMMEND THE SALE BY SEELED BID THE FOLLOWING PARCELS OF TOWN PROPERTY:

MAP R-10 LOT NO. 174
MAP U-3 LOT NO. 50
MAP R-2 LOT NO. 41-1

THIS IS SUBJECT TO THE APPROVAL OF THE PLANNING BOARD AND THE RECREATION BOARD

BIDS WILL BE OPEN
June 3, 1986 at 7:00 P.M.

4/28/2008
130831 1 20 00
HF GROUP-IN